

DeKalb County Government

**FY 2011  
BUDGET  
PLAN**

Overview

**DEKALB COUNTY GOVERNMENT  
NARRATIVE FOR FY 2011 BUDGET  
Adopted November 17, 2010  
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**Budget Basis**

1. Key revenues for the County, especially sales tax, income tax, and monies generated from land transactions are down about 30% from just two years ago. With the State of Illinois not having their fiscal year budget resolved, with many open issues about their continued funding of previously approved programs, the impact on the County budget is difficult to assess. A conservative estimate is being used for receiving State revenues.
2. The assessed value for the County is expected to decline by 4.5% from \$2,230,000,000 to \$2,130,000,000. The value of the average \$200,000 home is expected to decline about 6%, reducing the value of the average home to \$188,000. The decline in the County's total assessed value is softened some what by an increase in new construction of around \$36,000,000 (1.6%) with about \$24,000,000 of that coming from the new Wind Farm which is being taxed for the first time in 2011.
3. For 2011, departments were given the challenge of reducing expenses by 5% of their prior year budgets. With that as a base parameter, the departments then submitted their overall requests for 2011. Those requests are accepted as presented in the FY 2011 Budget Workbook that is distributed to the County Board (and available to the public) via the County's web site, with the highlights and exceptions as noted in the following paragraphs and attached schedules A through D.
4. The General Fund Budget is based on utilizing \$1,000,000 of fund balance. This level of utilization can be repeated for a second year in 2012 and still keep the overall fund balance at a safe level of 25% to 30% of expenses as recommended by our outside auditing firm. The fund balance at the end of 2010 is projected to be about \$9,000,000 and by the end of 2012 it is projected to be \$7,000,000, which would be 27% of expenses.
5. Property tax levies for various funds were reduced by 5%, except for the General Fund, the Mental Health Fund, and the levy for retiring our bond debt. The General Fund was increased by the reduction in the other levies, as well as by the amount of new construction in the County. The Highway Fund was reduced by an additional 11% by delaying equipment purchases. The Mental Health Fund was not changed from the 2010 taxing levels. The cost-of-living adjustment under the tax cap is 2.7%, but that allowable increase is not being used by the County for 2011.
6. The property tax that the average home-owner is anticipated to pay will not increase from 2010. The amount will remain at \$569 for 2011.

Salaries & Benefits

7. While the budget honors the wage increases stipulated by three Union contracts, reduced staffing levels (detailed below) work to offset those increases. The three contracts already in place are the MAP contract for the Sheriff's employees (average of 6.5% increase), the AFSCME contract for employees in various offices on the Sycamore campus and at the Highway Department (average of 3% increases), and the AFSCME contract at the Health Department (average of 5% increase). Three other union contracts are open for negotiation for 2011, that being the Operating Engineers (Highway Department Road employees), AFSCME at the Rehab & Nursing Center, and the Teamsters (Probation Officers) in Court Services.
8. This budget also funds raises previously granted by the County Board for Elected Officials. As required by law, these were set at least 180 days prior to the elections in November, 2010.
9. No raises are recommended for the start of the new fiscal year for our non-union employees. However, the County Administrator is authorized to grant up to 1.3% in raises and bonuses for this group of employees during the 4<sup>th</sup> quarter of the 2011 Fiscal Year should the net of revenues and expenses be within projected budget targets at the end of the third quarter.
10. Increases in Health Insurance costs for County employees continues to be a major budget challenge each year. The County will spend about \$4,000,000 on health care for employees in 2011, with employees contributing another \$1,000,000. During the fall of 2010, the County solicited bids for its health insurance program, looking at a traditional plan, a self-insured plan, and a high deductible plan using a Health Savings Account. As a result of those bids, the County received a favorable renewal rate of 4% from Blue Cross / Blue Shield for its traditional plan. An option to offer a high deductible plan along side the traditional plan is being looked at for either 2011 or 2012.
11. An Open Enrollment period for Health Insurance is authorized for the 2011 Plan Year. For employees eligible for Health Insurance but choose to participate in the Insurance Buyout Program, the payment to those employees will increase from \$2,200 to \$2,400.
12. As of January 1, 2011, term Life Insurance coverage for employees is raised from \$44,000 to \$45,000, with no change anticipated in the rate per thousand of coverage.

13. The buy-down provision for the “Paid Hours Off” (PHO) system was available to employees in 2008 and 2009, but was suspended for 2010. With the County needing to utilize its fund balances to make up for revenue shortfalls in 2011 (and likely in 2012), the buy-down program is being cancelled.
14. Department Heads who have been a part of the deferred compensation program, may now choose additional options for investments as U.S. Savings Bonds and the IMRF Voluntary Contribution program are authorized as qualified savings mediums. This has no additional cost to the employer.
15. Pension funds have experienced large investment losses across the nation and the County’s pension funds through the Illinois Municipal Retirement Fund (IMRF) is no exception. Because of that, large increases were necessary in 2010 to make up for the lost funds. That higher level of funding continues in 2011 with the County’s regular IMRF rate increasing from 11.06% to 11.25% of covered salaries. However, IMRF has allowed employers to “phase-in” this rate increase over several years and that will reduce the rate from 11.25% to 10.47%. Additionally, as an internal matter, the County, through its “Rate Stabilization Fund”, will further subsidize the rates charged to departments by limiting their percentage for regular IMRF to 9.5%, up from 9.0% for 2010. This is possible as the County several years ago established a reserve fund to allow for more moderate rate increases each year until the rate charged equals the actuarial rate. The Sheriff’s Law Enforcement Personnel (SLEP) rate also stays at the higher level of funding, but drops slightly from 21.56% to 21.23% of covered salaries.

#### Staffing Levels

16. Unfortunately, tight budgets have caused a few departments to down-size their staffs which may lead to layoffs in early 2011. The Sheriff will be reducing his staff by four people (2 in Patrol, 1 Detective, and 1 Communications Officer). The Facility Management Office will reduce their head count by a Maintenance I position. The Public Health Department has yet to determine the number of people who will be subject to a layoff, but with a \$400,000 deficit to offset, it appears to be unavoidable. It is hoped that some of the down-sizing may be accomplished by attrition.

17. The State's Attorney requested an exception to the 5% budget reduction target, asking to have half the reduction waived. To fully implement the reduction would cause one Attorney I position to be vacated. Because of the work volume in that office, coupled with that office generating similar financial savings to the County in the civil area during 2010, the request to fund all their current positions is approved.
18. Several departments have had to lower authorized work hours, transfer positions to other cost centers, or eliminate unused allocations: (a) the Planning Department is reducing the Building Inspector bi-weekly hours from 48 to 16.5; (b) the Finance Office is reducing the Benefits Coordinator position from 80 hours bi-weekly to 70 hours and the Secretary A position is being reduced 4 hours bi-weekly; (c) the Sheriff is moving an officer to the Court Security budget; (d) the Treasurer is moving money for part-time help to the Tax Sale Automation Fund; (e) the County Clerk is eliminating computer network responsibilities from the Tax Extension & Computer Specialist position in favor of just having a Tax Extension position and utilizing IMO for computer services ; and (f) the Circuit Clerk is reducing staff by attrition and reducing some full-time hours to part-time.
19. The Information Management Office is approved to change the title of one of the two Network Technicians to Network Infrastructure Technician. This is done without a change in pay, but to provide clarity and differentiation to the position. Likewise, a change in the Judiciary is memorialized by recognizing that the Judicial Secretary position has been changed to that of Administrative Assistant. Finally, the custodian for the Community Outreach Building will be appropriately charged to the General Fund as opposed to the Health Department which then necessitated an annual reimbursement.
20. The County Engineer has requested that a new Assistant County Engineer position be set up and funded on a temporary 6 month basis at a cost of \$60,000. This is a requested change from the two-month window the County Board approved in last year's budget. This is in anticipation of the County Engineer's retirement on June 24, 2011 and this Assistant County Engineer position would be filled by the person the County Board chooses to be the next County Engineer no later than July 1, 2011. The request is approved for up to four months at a cost of \$40,000. This new Assistant County Engineer position is eliminated once the transition occurs to County Engineer.

Operating Issues

21. In a cost saving move, the County Administrator recommended reducing the number of times each County Board Committee meets, as well as the number of times full County Board meetings are held. For 2011 only, the number of monthly meetings for each will be reduced from twelve per year to ten per year. The Executive Committee is charged with working out the details to make this happen. In addition, following a recommendation of the Finance Committee, County Board members attending Executive Committee meetings, who have not been appointed to that Committee, will not be paid a per diem during 2011.
22. The Health Department has proposed some fee increases (Attachment #D) as part of their annual review to match costs with fees charged. Their request includes increases for Food Sanitation, Potable Water, and Sewage. These increases are approved and are expected to generate approximately \$6,800 in additional revenues.
23. This budget continues with the County's policy to self-insure the risk normally covered under General Liability Insurance, Worker's Compensation Insurance, and Unemployment Insurance. Provisions are made within the Tort & Liability Insurance Fund to cover claims against the County. The County will continue to buy Property insurance to cover those related risks.
24. During the 2010 year, the County decided to utilize the services of a Federal Lobbyist at a cost of \$48,000. This expenditure is being eliminated for 2011.
25. The Asset Replacement Fund is used as a way to set aside monies out of an operating budget each year so that when the asset needs to be replaced enough monies are available to do so. This concept originally started for a systematic process of replacing squad cars for the Sheriff's Office. This process has become more important with the advent of the Tax Cap law as the "smoothing" of expenses from one year to the next is the goal. The limits of a tax cap prevent spikes in expenditures from one year to the next. For FY 2011, the Asset Replacement Fund continues with about \$788,900 placed into this fund (down from \$879,000 in 2010) to cover such items as police cars, computer network equipment, software, and police communication equipment with projected purchases of \$965,000 for 2011. In addition, in 2011 Departments have the opportunity to sign up for the desktop computer replacement program where \$300 per computer workstation will be set aside each year for replacement as needed, with the goal being at least 5 years. \$25,000 has been allocated to this new program for 2011.

26. The Opportunity Fund is not expected to receive any revenue during 2011 except for interest money. Previously money for this fund was derived from sales tax monies generated from the County Farm property, the east side of Sycamore Road. The County receives 1.25% in sales tax from this property, with 0.75% previously going to the Opportunity Fund. (0.25% goes to the General Fund for operating expenses and 0.25% goes to the retirement of the loan which paid for the contribution to the City of DeKalb for the Tollway Access Ramps). This 0.75% is estimated to generate about \$1,100,000 for FY 2011. Beginning in 2010, this money was and will continue to be allocated to the annual bond payment for the Courthouse Expansion project. Once required reserve funds are met in the debt service accounts, excess sales tax money will once again be eligible to be placed in the Opportunity Fund. The only appropriation in 2011 from the Opportunity Fund is an accounting transaction of \$6,000 to recognize the life cycle of a previously paid for fiber optic line to the Community Outreach Building.

#### Boards & Agency Funding

27. The Health Department will receive \$375,000 (down from \$385,000 in FY 2010) to offset IMRF and FICA charges for their non-home care employees. This amount is based on the 9.5% department charge for IMRF and 7.65% for FICA. The Health Department is allocated \$191,000 (down from \$210,000 in FY 2010) for building maintenance costs. The retirement amount is transferred to the Health Department from the County's General Fund, but the maintenance costs will be paid directly by the General Fund.
28. Funding is continued in FY 2011 for several entities, but at a lower level for most than they were funded in 2010: Economic Development Corporation is reduced from \$45,000 to \$42,700; Court Appointed Special Advocates (CASA) is the same at \$35,000; Ag Extension is reduced from \$32,000 to \$30,400; Soil & Water Conservation District is reduced from \$20,000 to \$19,000; the Joiner History Room is reduced from \$14,000 to \$11,000; the Health Department has not requested any funds for the Animal Control Program for the third year in a row; and Community Services continues at \$7,000 for their administrative fee for managing the Senior Services grants. Only the Children's Waiting Room (which comes from a special fee collected for that purpose) will receive an increase from \$22,800 to \$24,000.

#### Bonds & Loans

29. In 2004, the County contributed \$2,300,000 to the City of DeKalb to retire their obligation to the Illinois Tollway for the west access ramps at Peace Road and I-88. The County made that contribution by borrowing money from the Rehab & Nursing Center. This internal loan was set up to be repaid over a ten year period at 4% interest with the

first annual payment made on July 1, 2005 in the amount of \$285,000. This payment amount continues for FY 2011. Monies to repay this loan come from sales tax revenue from retail sales at the former County Farm and County Home sites. The money is shared revenue with the City of DeKalb from a sales tax increase of ½ cent by the City effective January 1, 2004. That agreement also precludes the City from seeking any share of any future Public Safety Sales Tax that the voters may approve for a Jail Expansion project.

30. In 2005, the debt on the Health Facility Building was refinanced and is now scheduled to be paid off by the end of the 2016 fiscal year. The annual \$1,000,000 debt payment is prorated between the Rehab & Nursing Center, which pays 75% (\$750,000) of the total and a special property tax levy which pays 25% (\$250,000) of the total and represents that part of the facility used by Public Health and the Multi-Purpose Room.
31. The County is also using sales tax money from the former County Home site (west side of Sycamore Road) to finance the Community Outreach Building that opened in 2009. A payment of \$175,000 per year is made from the PBC Lease Fund to retire that debt.
32. The County sold \$16,000,000 in bonds in late September, 2010. This money will be used to finance the Courthouse Expansion project, planning stages for the Jail Expansion project, and issuance and interest costs associated with the bond issue. These bonds will be re-paid from sales tax money generated from the County Farm property (east side of Sycamore Road) that formerly funded the Opportunity Fund. That sales tax allocation of .75% is expected to generate at least \$1,100,000 per year. In addition to sales tax revenue, the Federal Government will be paying part of the interest cost through both the "Build America Program" (35%) and the "Recovery Zone Bonds" (45%) which were both part of the Federal Economic Stimulus Package approved in 2009.

### Capital Projects

33. A major project that started in 2010 and will continue throughout much of 2012 is the expansion of the Courthouse. Substantial pay-outs for this \$14.5 million dollar project are expected to occur during 2011 and is a major reason for the County's overall budget increase.
34. Likewise, the project to build a 140 mile county-wide fiber optic network is expected to be largely constructed during 2011. The project was a recipient of a Federal Grant award in 2010 for over \$11 million. The total project is in excess of \$14 million and therefore adds substantially to the County's overall budget for 2011. The County is allocating an additional \$75,000 to this project for 2011, but the majority of the 20% required match is coming from both the State and the private sector.



35. A new project that will just be starting with the planning phase in 2011 is the Jail Expansion project. Up to \$750,000 is allocated to this project from the bond sale in 2010 for hiring a jail planner, to dedicate key staff to the planning process, and to project the size and cost of an expanded jail.
36. Because of the time needed to work on and monitor the two major capital projects listed above, only minimal other capital projects are approved for 2011. Therefore, unlike past years, no additional funding allocation is made to the Special Projects Fund. Projects that are approved include the Broadband network mentioned above (\$75,000), the Sheriff's Digital Recorder System (\$30,000), continued work on restoring monuments in the County Cemetery (\$15,000), a bike path connecting to the Sannauk Forest Preserve (\$5,000), timers, motion sensors, and other equipment to help reduce energy costs (\$5,000), \$25,000 for hazard mitigation (which should be grant funded if the project moves forward), and miscellaneous items totaling \$25,000. In addition, monies are allocated for costs associated with expanding the landfill (\$100,000), but those will be off-set by revenues from the expansion applicant. The total appropriation for this fund, including contingency funds, is \$280,000.
37. There are four Renewal & Replacement Funds in place for various sites and buildings. Again, because of the two major capital projects mentioned above, only minimal projects are approved. The projects include a new coils for the boiler for the Public Safety Building (\$17,000) and a new hot water secondary loop system for the Legislative Center (\$15,000). The total appropriation for the four funds, which will actually be part of the budget of the Public Building Commission and not of the County, is \$80,000 of which almost half is for contingencies.
38. As part of the 2010 budget, a project to re-do the parking lot at the Health Facility was rejected. An appropriation is now being made in the 2011 budget for \$20,000 for engineering work for that parking lot. The goal is to determine the extent of the drainage problem and how to fix it, to estimate the cost of both the drainage repair and the resurfacing of the entire lot, and to develop bid specifications for the project. No money is allocated for any construction work, but the time schedule for the engineering work should be to complete the tasks in time to have the information available for the 2012 budget discussion.

DEKALB COUNTY GOVERNMENT

- FY 2011 BUDGET -

PROPERTY TAX LEVIES

(A)	(B)	(C)	(C)	2011 Budget Based on Column D		(E) Adopted Legal Notice Publication
				(D)	(E)	
1. Assessment Year	Actual 2007	Actual 2008	Actual 2009	Adopted 2010	Adopted 2010	2010
2. Collection Year	2008	2009	2010	2011	2011	2011
<b>FUNDS:</b>						
3. General	4,903,569	7,360,155	7,560,074	8,427,000	8,427,000	8,427,000
4. Retirement (FICA)	1,100,040	994,157	1,000,099	1,000,000	1,000,000	1,000,000
5. Retirement (IMRF)	1,100,040	994,157	1,000,099	1,000,000	1,000,000	1,000,000
6. Tort & Liability	800,161	859,151	920,029	874,000	950,000	950,000
7. PBC Lease	1,834,929	175,090	175,084	166,000	166,000	166,000
8. Highway	2,000,091	2,202,386	2,200,040	1,847,000	1,847,000	1,847,000
9. Aid to Bridges	759,914	994,157	1,000,099	950,000	950,000	950,000
10. Federal Hwy Match	999,941	795,282	800,035	760,000	760,000	760,000
11. Health	465,040	492,233	495,143	470,000	470,000	470,000
12. Mental Health	2,104,861	2,200,184	2,200,040	2,200,000	2,200,000	2,200,000
13. Senior Services	495,279	521,966	520,123	494,000	494,000	494,000
14. Veterans Assistance	600,173	640,013	669,112	635,000	635,000	635,000
15. Nursing Home	0	0	0	0	0	0
16. Tax Cap Totals	17,164,038	18,228,931	18,539,977	18,823,000	18,899,000	18,899,000
17. PBC Bonds - Not Capped	454,614	479,900	505,180	525,000	525,000	525,000
18. ** TOTAL TAX LEVY	17,618,652	18,708,831	19,045,157	19,348,000	19,424,000	19,424,000
19. Capped Dollar Change	1,243,687	1,064,893	311,046	283,023	359,023	359,023
20. Capped Percent Change	7.8%	6.2%	1.7%	1.5%	1.9%	1.9%
21. Total Dollar Change	1,268,791	1,090,179	336,326	302,843	378,843	378,843
22. Total Percent Change	7.8%	6.2%	1.8%	1.6%	2.0%	2.0%
23. Equalized Assessment ('000)	2,085,383	2,202,386	2,230,373	2,130,000	2,200,000	2,200,000
24. Percent Change from prior year	10.6%	5.6%	1.3%	-4.5%	-1.4%	-1.4%
25. Property Tax Rate	0.84486	0.84948	0.85390	0.90836	0.88291	0.88291
26. County Tax \$200,000/\$188,000 Home	563.24	566.32	569.27	569.24	556.23	556.23
27. County Tax on \$220 Cropland Acre	1.86	1.87	1.88	2.00	1.94	1.94

FY 2011 ADOPTED BUDGET

ALL FUNDS

Fund #	Fund Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	Total Expenses
1111	General Fund	10,427,000	13,625,000	1,181,500	25,233,500	18,760,200	165,800	5,246,100	1,061,400	25,233,500
1211	Retirement	0	25,000	0	25,000	250,000	0	0	0	250,000
1212	Tort & Liability	874,000	87,000	61,000	1,022,000	0	0	800,000	0	800,000
1213	PBC Lease	691,000	192,500	0	883,500	0	0	281,000	616,000	897,000
1214	Micrographics	0	158,500	0	158,500	74,000	30,000	115,500	10,000	229,500
1221	Circuit Clerk Operations	0	29,000	0	29,000	0	0	10,000	0	10,000
1222	Law Library	0	50,000	0	50,000	0	5,000	27,000	0	32,000
1223	Court Automation	0	323,000	0	323,000	139,000	85,000	100,000	2,500	326,500
1224	Child Support	0	35,000	0	35,000	55,000	0	7,200	0	62,200
1225	Probation Services	0	70,000	0	70,000	0	8,000	170,000	9,000	187,000
1226	Document Storage	0	312,000	0	312,000	91,000	75,000	38,000	50,000	254,000
1227	Tax Sale Automation	0	11,000	0	11,000	5,000	4,000	2,000	0	11,000
1228	GIS - Development	0	21,000	0	21,000	34,000	1,500	30,000	0	65,500
1229	Court Security	0	435,000	0	435,000	541,000	1,500	11,600	32,000	586,100
1231	Highway	1,847,000	207,800	350,000	2,404,800	1,222,000	191,700	878,400	150,000	2,442,100
1232	Engineering	0	63,500	237,500	301,000	322,000	0	5,300	0	327,300
1233	Aid to Bridges	950,000	160,000	0	1,110,000	92,000	646,100	250,100	35,000	1,023,200
1234	County Motor Fuel	0	1,662,000	0	1,662,000	550,000	802,000	500,000	350,000	2,202,000
1235	Fed Hwy Matching(s/b \$815,000)	760,000	5,000	0	765,000	0	868,000	0	52,500	920,500
1241	Public Health	470,000	4,693,700	417,000	5,580,700	4,334,000	22,000	1,176,200	47,000	5,579,200
1242	Community Mental Health	2,200,000	30,000	0	2,230,000	186,400	59,000	2,022,600	50,000	2,318,000
1243	Community Services	0	368,200	7,000	375,200	258,000	0	114,000	3,000	375,000
1244	Comm Svcs-Financial Aid	0	5,200	0	5,200	0	0	0	0	0
1245	Senior Services	494,000	3,000	0	497,000	0	0	460,000	37,000	497,000
1246	Veterans' Assistance	635,000	0	0	635,000	225,000	2,000	145,500	178,000	550,500
1247	Solid Waste Program	0	99,400	0	99,400	40,700	0	82,200	12,000	134,900
1471	Special Projects	0	125,000	0	125,000	0	280,000	0	0	280,000
1472	County Farm Land Sale	0	15,000	0	15,000	0	0	20,000	20,000	40,000
1473	Land Acquisition	0	0	0	0	0	0	0	0	0
1475	Opportunity Fund	0	40,000	0	40,000	0	6,000	0	0	6,000
1476	Asset Replacement	0	74,000	718,900	792,900	0	965,000	0	0	965,000
1477	Tollway Loan	0	370,000	0	370,000	0	286,000	0	0	286,000
1479	Broadband Grant	0	9,700,000	75,000	9,775,000	0	11,000,000	502,000	0	11,502,000
1481	Courthouse Expansion	0	200,000	0	200,000	0	10,700,000	410,000	0	11,110,000
1485	Jail Expansion	0	10,000	0	10,000	0	0	480,000	0	480,000
1501	Euild America Bonds 2010	0	1,025,000	0	1,025,000	0	823,000	5,000	0	828,000
1505	Recovery Zone Bonds 2010	0	375,000	0	375,000	0	363,000	5,000	0	368,000
2501	Rehab & Nursing Center	0	13,584,000	0	13,584,000	8,668,800	479,500	4,337,000	62,000	13,547,300
2601	Medical Insurance	0	5,050,000	0	5,050,000	0	0	5,050,000	0	5,050,000
3774	History Room	0	7,000	11,000	18,000	12,000	1,000	5,000	0	18,000
3775	Children's Waiting Room	0	24,300	0	24,300	0	2,000	24,000	0	26,000
3776	Drug Court	0	180,000	9,000	189,000	67,000	0	110,000	1,000	178,000
3802	St Attorney - Drug Prosecution	0	5,000	0	5,000	0	0	5,600	0	5,600
3803	Sheriff's Law Enforce Projects	0	51,000	0	51,000	0	20,000	19,000	0	39,000
9999	Utilization of Fund Balance	0	0	14,119,900	14,119,900	0	0	0	0	0
<b>** Total Budget **</b>		<b>19,348,000</b>	<b>53,507,100</b>	<b>17,187,800</b>	<b>90,042,900</b>	<b>35,927,100</b>	<b>27,892,100</b>	<b>23,445,300</b>	<b>2,778,400</b>	<b>90,042,900</b>

DEKALB COUNTY GOVERNMENT

FY 2011 ADOPTED BUDGET

GENERAL FUND DEPARTMENTAL BUDGETS

Dept #	Department Name	Property Taxes	Other Revenues	Transfers Received	Total Received	Salaries & Benefits	Capital	Commodities & Services	Transfers Paid Out	Total Expenses
1110	County Board	0	0	0	0	381,000	0	42,600	2,700	426,300
1210	Finance	0	0	0	0	550,000	0	53,000	18,000	621,000
1290	Non-Departmental Services	10,427,000	7,437,000	42,000	17,906,000	81,500	29,000	831,800	391,000	1,333,300
1310	Information Management	0	225,000	57,500	282,500	729,000	8,300	47,200	175,500	960,000
1410	Supervisor of Assessments	0	23,000	0	23,000	441,700	0	80,400	1,800	523,900
1510	County Clerk	0	520,000	0	520,000	559,000	0	28,200	0	587,200
1530	Elections	0	27,000	0	27,000	138,500	0	190,400	0	328,900
1710	Planning	0	70,000	0	70,000	407,700	0	30,600	5,400	443,700
1810	Regional Office of Education	0	90,000	0	90,000	138,800	0	34,400	3,600	176,800
1910	Treasurer	0	151,000	0	151,000	266,700	0	36,500	0	303,200
2210	Judiciary	0	72,000	0	72,000	417,000	2,500	86,000	0	505,500
2220	Jury Commission	0	0	0	0	37,000	1,000	85,000	0	123,000
2310	Circuit Clerk	0	2,088,000	0	2,088,000	1,031,000	9,000	93,500	0	1,133,500
2410	Coroner	0	10,000	0	10,000	138,700	0	55,600	5,400	199,700
2510	ESDA	0	30,000	0	30,000	94,500	10,000	32,100	0	136,600
2540	Local Emergency Plan Comm	0	31,000	0	31,000	15,000	0	16,000	0	31,000
2610	Sheriff	0	831,000	0	831,000	4,897,000	9,000	405,800	277,000	5,588,800
2620	Sheriff's Ment Commission	0	3,000	0	3,000	5,600	0	23,500	0	29,100
2630	Sheriff's Auxiliary	0	0	0	0	0	1,500	7,000	0	8,500
2670	Sheriff's Communications	0	1,097,000	0	1,097,000	2,204,000	1,000	130,000	113,000	2,448,000
2680	Sheriff's Corrections	0	169,000	73,000	242,000	2,334,000	2,000	1,396,300	0	3,732,300
2710	State's Attorney	0	301,000	0	301,000	1,596,500	5,500	87,200	0	1,689,200
2810	Public Defender	0	75,000	0	75,000	729,000	0	51,000	0	780,000
2910	Court Services	0	191,000	9,000	200,000	961,000	0	263,500	0	1,224,500
4810	Facilities Management	0	81,000	0	81,000	590,500	87,000	828,000	18,000	1,523,500
4910	Maint - Comm Outreach Bldg	0	103,000	0	103,000	15,500	0	119,500	50,000	185,000
4920	Maint - Public Health	0	0	0	0	0	0	191,000	0	191,000
4999	Utilization of Fund Balance	0	0	1,000,000	1,000,000	0	0	0	0	0
	<b>** Total General Fund</b>	<b>10,427,000</b>	<b>13,625,000</b>	<b>1,181,500</b>	<b>25,233,500</b>	<b>18,760,200</b>	<b>165,800</b>	<b>5,246,100</b>	<b>1,061,400</b>	<b>25,233,500</b>

**DEKALB COUNTY HEALTH DEPARTMENT  
2011 Revenues**

Attachment D

Program	2010 Fees	2011 Proposed Fee Increases	Estimated Revenue Generated
<b>ANIMAL CONTROL (Line Item 3531)</b> Registration 1 year Registration 3 years Late Registration Impoundment/Pickup First Offense Additional Dog/One Pickup	15.00 38.00 10.00 75.00 25.00		
<b>FOOD SANITATION (Line Item 3543)</b> Class A Food Establishment Class B Food Establishment Class C Food Establishment Class D Food Establishment Class E Food Establishment 1 day 2-4 days 5+ days Plan Review - New Restaurant Plan Review - Established Restaurant Late Fee	450.00 290.00 150.00 120.00 40.00 85.00 120.00 325.00 175.00 50% of cost of license	460.00 300.00 155.00 125.00 90.00 125.00 340.00 180.00	\$6,000
<b>POTABLE WATER (Line Item 3542)</b> Well Permit Well Permit Inspection/Sample Well Inspection & Water Test Water Sample Test Water Sample with Collection	*100.00 150.00 150.00 50.00 70.00	155.00 155.00	\$200
<b>SEWAGE (Line Item 3541)</b> Septic Installer License Septic Permit - established Septic Permit - new Septic Inspection	150.00 250.00 325.00 140.00	155.00 260.00 335.00 145.00	\$600
<b>HOME HEALTH CARE (Line Item 4035/4603)</b> Admission & High Tech Visit Skilled Nursing Physical Therapy Speech Therapy Occupational Therapy Medical Social Worker Home Health Aide	185.00 160.00 160.00 160.00 160.00 160.00 185.00 85.00	195.00 170.00 170.00 170.00 170.00 195.00 90.00	
<b>ADULT IMMUNIZATIONS</b> Initial Travel Consultation Return Travel Consultation Immunizations Flu Shots	Individual: 35.00 Family: 60.00 Individual: 25.00 Family: 40.00 Vaccine Cost + 15.00 35.00		
<b>IMMUNIZATIONS</b> Childhood Immunizations	12.00		
<b>LUNG CLINIC</b> T.B. Skin Test	12.00		
<b>VITAL RECORDS</b> First Copy (Birth) Second Copy (Birth) First Copy (Death) Second Copy (Death)	14.00 4.00 15.00 8.00		

\* State law prohibits increase

**DEKALB COUNTY GOVERNMENT  
- FY 2011 BUDGET -  
FIVE YEAR PLAN FOR ASSET REPLACEMENT**

Adopted November 17, 2010

				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	
Department (#1476-5530)				Adopted FY 2011	Projected FY 2012	Projected FY 2013	Projected FY 2014	Projected FY 2015	
Actual				Estimated					
FY 2008				FY 2010					
FY 2009									
<b>Revenues</b>									
R-7301	Sheriff's Vehicles	286,000	305,000	300,000	250,000	263,000	275,000	290,000	300,000
R-7302	Coroner's Vehicle	5,000	6,000	6,000	5,400	6,000	6,000	6,000	6,000
R-7303	Planning's Vehicles	6,000	6,000	6,000	5,400	6,000	6,000	6,000	6,000
R-7304	Co. Administrator's Vehicle	3,000	3,000	3,000	2,700	3,000	3,000	4,000	4,000
R-7305	Animal Control Vehicles	10,000	10,000	10,000	5,000	10,000	12,000	12,000	12,000
R-7332	Sheriff's Information System	30,000	30,000	30,000	27,000	30,000	30,000	30,000	30,000
R-7335	IMO - Network Infrastructure	150,000	193,400	195,000	175,500	200,000	210,000	220,000	230,000
R-7335	ROE - Network Infrastructure	0	0	4,000	3,600	4,000	4,000	4,000	4,000
R-7337	Computer Replacement	10,000	0	0	0	0	0	0	0
R-7338	Facility Management Equipment	175,000	20,000	20,000	18,000	20,000	25,000	30,000	35,000
R-7342	Financial System	20,000	20,000	20,000	18,000	20,000	20,000	20,000	20,000
R-7343	Assessor/Treasurer Equipment	4,000	4,000	4,000	1,800	4,000	4,000	4,000	4,000
R-7360	Sheriff's Communication Center	100,000	100,000	100,000	90,000	100,000	100,000	100,000	100,000
<b>A - 1</b>	<b>Total General Fund Contributions</b>	<b>799,000</b>	<b>697,400</b>	<b>698,000</b>	<b>602,400</b>	<b>666,000</b>	<b>695,000</b>	<b>726,000</b>	<b>751,000</b>
R-4539	Communication Tower	18,000	18,000	18,000	22,000	22,000	22,000	22,000	22,000
R-5047	Vehicle Acquisition Fee (to D-7301)	11,778	11,675	12,000	12,000	12,000	12,000	12,000	12,000
R-5501	Interest (to D-7899)	48,317	37,957	40,000	40,000	40,000	40,000	40,000	40,000
R-5511	Sale of Capital Assets (to D-7301)	6,050	6,189	0	0	0	0	0	0
R-5899	Miscellaneous (to D-7899)	0	0	0	0	0	0	0	0
R-5905	Contr Fr: Veteran's Comm (to D-7335)	0	2,900	3,000	3,500	4,000	4,000	4,000	4,000
R-5921	Contr Fr: Highway (to D-7335)	0	0	0	0	0	0	0	0
R-5931	Contr Fr: Health (to D-7335)	0	29,000	44,000	42,000	44,000	46,000	48,000	50,000
R-5932	Contr Fr: Mental Health (to D-7335)	0	1,700	1,000	2,000	1,000	2,000	2,000	2,000
R-5933	Contr Fr: Comm Serv (to D-7335)	0	0	3,000	3,000	3,000	4,000	4,000	4,000
R-5941	Contr Fr: Nursing Home (to D-7335)	0	0	60,000	62,000	64,000	66,000	68,000	70,000
<b>A - 2</b>	<b>Total All Revenue</b>	<b>883,145</b>	<b>804,821</b>	<b>879,000</b>	<b>788,900</b>	<b>856,000</b>	<b>891,000</b>	<b>926,000</b>	<b>955,000</b>
<b>Expenses</b>									
E-7301	Sheriff's Vehicles	51,383	313,573	2,314	451,000	0	0	965,000	118,000
E-7302	Coroner's Vehicle	0	0	0	40,000	0	0	0	0
E-7303	Planning's Vehicles	0	0	0	0	24,000	0	28,000	0
E-7304	Co. Administrator's Vehicle	0	0	0	0	24,000	0	0	0
E-7305	Animal Control Vehicles	0	18,890	0	0	0	32,000	0	0
E-7332	Sheriff's Information System	0	0	0	10,000	80,000	10,000	10,000	10,000
E-7335	Network Infrastructure	93,511	127,001	115,000	365,000	100,000	125,000	860,000	265,000
E-7337	Computer Replacement	0	1,160	5,000	5,000	0	0	0	0
E-7338	Facility Management Equipment	0	59,499	65,000	20,000	18,000	42,000	23,000	18,000
E-7342	Financial System	0	13,342	5,000	10,000	10,000	10,000	0	100,000
E-7343	Assessor/Treasurer Equipment	0	0	0	4,000	5,000	0	0	0
E-7355	Communication Tower	0	0	0	0	0	0	0	0
E-7360	Sheriff's Communication Center	5,422	0	0	40,000	20,000	300,000	20,000	20,000
E-7899	Miscellaneous Projects / Transfers	0	0	0	20,000	20,000	50,000	20,000	20,000
<b>B</b>	<b>Total Expenditures</b>	<b>150,316</b>	<b>533,465</b>	<b>192,314</b>	<b>965,000</b>	<b>301,000</b>	<b>569,000</b>	<b>1,926,000</b>	<b>551,000</b>
<b>C</b>	<b>Ending Balance</b>	<b>1,819,462</b>	<b>2,090,818</b>	<b>2,777,504</b>	<b>2,601,404</b>	<b>3,156,404</b>	<b>3,478,404</b>	<b>2,478,404</b>	<b>2,882,404</b>
<b>Designated Reserves at December 31st</b>									
D-7301	Sheriff's Vehicles	576,238	585,529	895,215	706,215	981,215	1,268,215	605,215	799,215
D-7302	Coroner's Vehicle	25,000	31,000	37,000	2,400	8,400	14,400	20,400	26,400
D-7303	Planning's Vehicles	24,811	30,811	36,811	42,211	24,211	30,211	8,211	14,211
D-7304	Co. Administrator's Vehicle	18,000	21,000	24,000	26,700	5,700	8,700	12,700	16,700
D-7305	Animal Control Vehicles	22,000	13,110	23,110	28,110	38,110	18,110	30,110	42,110
D-7332	Sheriff's Information System	55,716	85,716	115,716	132,716	82,716	102,716	122,716	142,716
D-7335	Network Infrastructure	101,896	201,895	396,895	323,495	543,495	754,495	244,495	343,495
D-7337	Computer Replacement	55,885	54,725	49,725	44,725	44,725	44,725	44,725	44,725
D-7338	Facility Management Equipment	175,000	135,501	90,501	88,501	90,501	73,501	80,501	97,501
D-7342	Financial System	60,000	66,658	81,658	89,658	99,658	109,658	129,658	49,658
D-7343	Assessor/Treasurer Equipment	4,000	8,000	12,000	9,800	8,800	12,800	16,800	20,800
D-7355	Communication Tower	54,000	72,000	90,000	112,000	134,000	156,000	178,000	200,000
D-7360	Sheriff's Communication Center	506,818	606,818	706,818	756,818	836,818	636,818	716,818	796,818
D-7899	Miscellaneous Projects / Transfers	140,098	178,055	218,055	238,055	258,055	248,055	268,055	288,055
<b>D</b>	<b>Total Designated Items</b>	<b>1,819,462</b>	<b>2,090,818</b>	<b>2,777,504</b>	<b>2,601,404</b>	<b>3,156,404</b>	<b>3,478,404</b>	<b>2,478,404</b>	<b>2,882,404</b>

**DEKALB COUNTY GOVERNMENT  
- FY 2011 BUDGET -  
FIVE YEAR PLAN FOR SPECIAL PROJECTS**

Adopted November 17, 2010

Department (#1471-5240)				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Adopted FY 2011	Projected FY 2012	Projected FY 2013	Projected FY 2014	Projected FY 2015
<b>A Beginning Balance 12-01</b>	<b>\$1,027,985</b>	<b>\$1,040,823</b>	<b>\$1,410,368</b>	<b>\$1,025,868</b>	<b>\$870,868</b>	<b>\$836,868</b>	<b>\$956,868</b>	<b>\$1,076,868</b>
<b>Receipts:</b>								
B Contr. from General Fund	200,000	350,000	100,000	0	0	100,000	100,000	100,000
C State Grant	3,324	0	0	0	0	0	0	0
D Donations	0	0	10,000	0	0	0	0	0
E Reimbursements / Landfill Expansion	0	375,000	200,000	100,000	0	0	0	0
F Interest	36,003	24,297	25,000	25,000	25,000	30,000	30,000	30,000
G Miscellaneous	8,391	0	0	0	0	0	0	0
<b>H Total Revenue</b>	<b>247,718</b>	<b>749,297</b>	<b>335,000</b>	<b>125,000</b>	<b>25,000</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>
<b>I Total Available</b>	<b>1,275,703</b>	<b>1,790,120</b>	<b>1,745,368</b>	<b>1,150,868</b>	<b>895,868</b>	<b>966,868</b>	<b>1,086,868</b>	<b>1,206,868</b>
<b>Intended Uses:</b>								
7106 Storage Facilities & Equip	10,000	0	0	0	0	0	0	0
7129 Relocation Costs	15,000	0	0	0	0	0	0	0
7232 Bike Path	10,000	15,000	10,000	5,000	10,000	10,000	10,000	0
7321 Comprehensive Plan Update	5,000	0	2,000	3,000	0	0	0	0
7324 Waste Study / Landfill Expansion	8,619	73,063	500,000	100,000	0	0	0	0
7325 Hazard Mitigation	5,915	7,475	1,000	25,000	0	0	0	0
7326 Fee/Ind Cost/Best Pract Study	13,825	0	0	0	0	0	0	0
7328 Ground Water Management Plan	2,880	0	500	3,000	0	0	0	0
7329 Storm Water Study	0	0	0	3,000	0	0	0	0
7335 Network & Web Infrastructure	10,000	0	10,000	10,000	0	0	0	0
7336 Signage	15,000	0	0	0	0	0	0	0
7342 Update Financial System	0	0	5,000	0	0	0	0	0
7351 Update Telephone System	7,054	0	0	0	0	0	0	0
7359 Reverse 9-1-1 Alert Email System	0	0	0	0	0	0	0	0
7372 Squad Car Laptops	75,211	14,670	0	0	0	0	0	0
7374 Communication System & Tower	16,000	93,636	0	0	0	0	0	0
7375 Digital Patroller / Digital Recording	0	0	76,000	30,000	24,000	0	0	0
7381 Emergency Generator - COB	9,000	0	0	0	0	0	0	0
7405 Fire Extinguisher Testing	4,041	0	0	0	0	0	0	0
7406 Energy Reduction Program	0	0	20,000	5,000	0	0	0	0
7409 Panic Alarm System	27,335	0	0	0	0	0	0	0
7412 Wireless Access Points	0	25,908	0	0	0	0	0	0
7413 Contour Maps	0	150,000	0	0	0	0	0	0
7414 Broadband Network	0	0	75,000	75,000	0	0	0	0
7415 Cemetery Monument Restoration	0	0	20,000	15,000	25,000	0	0	0
7990 Capital Contingency	0	0	0	6,000	0	0	0	0
<b>J Total Expenditures</b>	<b>234,880</b>	<b>379,752</b>	<b>719,500</b>	<b>280,000</b>	<b>59,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
<b>K Ending Balance</b>	<b>1,040,823</b>	<b>1,410,368</b>	<b>1,025,868</b>	<b>870,868</b>	<b>836,868</b>	<b>956,868</b>	<b>1,076,868</b>	<b>1,206,868</b>

DEKALB COUNTY GOVERNMENT

- FY 2011 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN  
FOR SYCAMORE CAMPUS

Adopted November 17, 2010				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#8400-7410)	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Adopted FY 2011	Projected FY 2012	Projected FY 2013	Projected FY 2014	Projected FY 2015
<b>A. Beginning Balance 12-01</b>	<b>\$276,207</b>	<b>\$336,264</b>	<b>\$374,903</b>	<b>\$618,021</b>	<b>\$824,021</b>	<b>\$1,050,021</b>	<b>1,280,021</b>	<b>1,505,021</b>
<b>Receipts:</b>								
4731 Lease Payment - County	150,000	175,000	175,000	166,000	166,000	175,000	175,000	175,000
5501 Interest	80,816	74,579	70,000	65,000	60,000	55,000	50,000	50,000
<b>B. Total Revenue</b>	<b>230,816</b>	<b>249,579</b>	<b>245,000</b>	<b>231,000</b>	<b>226,000</b>	<b>230,000</b>	<b>225,000</b>	<b>225,000</b>
<b>C. Total Available</b>	<b>507,023</b>	<b>585,843</b>	<b>619,903</b>	<b>849,021</b>	<b>1,050,021</b>	<b>1,280,021</b>	<b>1,505,021</b>	<b>1,730,021</b>
<b>Projects:</b>								
7832 Parking Lot Construction	0	0	0	0	0	0	0	0
7834 Concrete Replacement & Repair	0	0	0	0	0	0	0	0
7836 Courthouse Reconfiguration	104,499	51,287	0	0	0	0	0	0
7839 Storage Reconfiguration	5,880	0	0	0	0	0	0	0
7841 General Painting	0	0	0	0	0	0	0	0
7844 Moveable Wall Divider - Gathertorium	0	33,017	514	0	0	0	0	0
7845 Fire Alarm/Sprinkler Update	0	0	0	0	0	0	0	0
7846 Elevator Upgrades	0	34,358	0	0	0	0	0	0
7847 Courthouse Carpet/Tile Replacement	23,140	0	0	0	0	0	0	0
7853 Telephone Room Air Conditioning	11,970	0	0	0	0	0	0	0
7854 Legislative Ctr (Server Rm A/C)	19,997	0	0	0	0	0	0	0
7855 Parking Lot Maintenance	0	21,355	0	0	0	0	0	0
7858 HVAC Upgrades	0	0	0	0	0	0	0	0
7866 Boiler Replacement	0	0	0	0	0	0	0	0
7872 Courthouse Furniture Refinishing	5,273	0	0	0	0	0	0	0
7873 Treasurer's Customer Counter Area	0	60,632	1,368	0	0	0	0	0
7874 Mapping Room Reconfiguration	0	3,291	0	0	0	0	0	0
7876 Solar Panels - Garage & Parking Lot	0	0	0	0	0	0	0	0
7877 Legis Ctr Boiler Hot Water System	0	0	0	15,000	0	0	0	0
7990 Capital Contingency / Admin	0	7,000	0	10,000	0	0	0	0
<b>D. Total Expenditures</b>	<b>170,759</b>	<b>210,940</b>	<b>1,882</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. UnDesignated Ending Balance</b>	<b>336,264</b>	<b>374,903</b>	<b>618,021</b>	<b>824,021</b>	<b>1,050,021</b>	<b>1,280,021</b>	<b>1,505,021</b>	<b>1,730,021</b>



DEKALB COUNTY GOVERNMENT

- FY 2011 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN  
FOR HEALTH FACILITY  
(NON-NURSING HOME AREAS)

Adopted November 17, 2010

				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#8450-7450)	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Adopted FY 2011	Projected FY 2012	Projected FY 2013	Projected FY 2014	Projected FY 2015
<b>A. Beginning Balance 12-01</b>	<b>\$737,501</b>	<b>\$979,551</b>	<b>\$1,158,417</b>	<b>\$1,412,149</b>	<b>\$1,682,149</b>	<b>\$1,992,149</b>	<b>\$2,352,149</b>	<b>2,742,149</b>
Receipts:								
4732 Lease Payment	200,000	225,000	250,000	275,000	300,000	325,000	350,000	375,000
5501 Interest & Misc	33,598	22,020	20,000	25,000	30,000	35,000	40,000	45,000
5999 Transfer for Nature Trail	10,000	0	0	0	0	0	0	0
<b>B. Total Revenue</b>	<b>243,598</b>	<b>247,020</b>	<b>270,000</b>	<b>300,000</b>	<b>330,000</b>	<b>360,000</b>	<b>390,000</b>	<b>420,000</b>
<b>C. Total Available</b>	<b>981,099</b>	<b>1,226,571</b>	<b>1,428,417</b>	<b>1,712,149</b>	<b>2,012,149</b>	<b>2,352,149</b>	<b>2,742,149</b>	<b>3,162,149</b>
Projects:								
7831 Landscaping Improvements	0	0	0	0	10,000	0	0	0
7832 Parking Lot Maintenance	0	0	0	0	0	0	0	0
7834 Sidewalks / Concrete Work	0	0	6,026	10,000	10,000	0	0	0
7839 Storage Areas	0	0	0	0	0	0	0	0
7841 General Painting	0	0	0	0	0	0	0	0
7848 Roof / Attic	0	11,601	8,979	0	0	0	0	0
7851 Windows	0	0	0	0	0	0	0	0
7856 Nature Trail	1,548	31,553	0	0	0	0	0	0
7861 Emergency Power System	0	0	0	0	0	0	0	0
7862 Telephone System	0	25,000	0	0	0	0	0	0
7863 Security System	0	0	0	0	0	0	0	0
7869 Hot Water Reconfiguration	0	0	1,263	0	0	0	0	0
7990 Capital Contingency	0	0	0	20,000	0	0	0	0
<b>D. Total Expenditures</b>	<b>1,548</b>	<b>68,154</b>	<b>16,268</b>	<b>30,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. Ending Balance</b>	<b>979,551</b>	<b>1,158,417</b>	<b>1,412,149</b>	<b>1,682,149</b>	<b>1,992,149</b>	<b>2,352,149</b>	<b>2,742,149</b>	<b>3,162,149</b>

DEKALB COUNTY GOVERNMENT

- FY 2011 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN  
FOR COMMUNITY OUTREACH BUILDING

Adopted November 17, 2010				YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Department (#8440-7440)	Actual FY 2008	Actual FY 2009	Estimated FY 2010	Adopted FY 2011	Projected FY 2012	Projected FY 2013	Projected FY 2014	Projected FY 2015
<b>A. Beginning Balance 12-01</b>	\$0	\$0	\$50,000	\$100,000	\$151,000	\$203,000	\$257,000	312,000
<b>Receipts:</b>								
5501 Interest & Misc	0	0	0	1,000	2,000	4,000	5,000	6,000
5901 Contribution from Co General Fund	0	50,000	50,000	50,000	50,000	50,000	50,000	50,000
<b>B. Total Revenue</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>51,000</b>	<b>52,000</b>	<b>54,000</b>	<b>55,000</b>	<b>56,000</b>
<b>C. Total Available</b>	<b>0</b>	<b>50,000</b>	<b>100,000</b>	<b>151,000</b>	<b>203,000</b>	<b>257,000</b>	<b>312,000</b>	<b>368,000</b>
<b>Projects:</b>								
7831 Landscaping Improvements	0	0	0	0	0	0	0	0
7832 Parking Lot Maintenance	0	0	0	0	0	0	0	0
7834 Sidewalks / Concrete Work	0	0	0	0	0	0	0	0
7839 Storage Areas	0	0	0	0	0	0	0	0
7841 General Painting	0	0	0	0	0	0	0	0
7848 Roof	0	0	0	0	0	0	0	0
7851 Windows	0	0	0	0	0	0	0	0
7856 Nature Trail	0	0	0	0	0	0	0	0
7861 Emergency Power System	0	0	0	0	0	0	0	0
7862 Telephone System	0	0	0	0	0	0	0	0
7863 Security System	0	0	0	0	0	0	0	0
<b>D. Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. Ending Balance</b>	<b>0</b>	<b>50,000</b>	<b>100,000</b>	<b>151,000</b>	<b>203,000</b>	<b>257,000</b>	<b>312,000</b>	<b>368,000</b>

DEKALB COUNTY GOVERNMENT

- FY 2011 BUDGET -

FIVE YEAR RENEWAL & REPLACEMENT PLAN  
FOR PUBLIC SAFETY BUILDING

Adopted November 17, 2010

Department (#8460-7460)	Actual FY 2008	Actual FY 2009	Estimated FY 2010	YEAR 1 Adopted FY 2011	YEAR 2 Projected FY 2012	YEAR 3 Projected FY 2013	YEAR 4 Projected FY 2014	YEAR 5 Projected FY 2015
<b>A. Beginning Balance 12-01</b>	<b>(\$1,788)</b>	<b>\$171,936</b>	<b>\$241,495</b>	<b>\$237,785</b>	<b>\$212,785</b>	<b>\$213,785</b>	<b>214,785</b>	<b>215,785</b>
<b>Receipts:</b>								
5501 Interest	4,678	5,844	2,000	0	1,000	1,000	1,000	1,000
5901 General Fund	200,000	0	0	0	0	0	0	0
5939 Opportunity Fund	250,000	300,000	0	0	0	0	0	0
<b>B. Total Revenue</b>	<b>454,678</b>	<b>305,844</b>	<b>2,000</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>C. Total Available</b>	<b>452,890</b>	<b>477,780</b>	<b>243,495</b>	<b>237,785</b>	<b>213,785</b>	<b>214,785</b>	<b>215,785</b>	<b>216,785</b>
<b>Projects:</b>								
7951 Roof Replacement	0	0	0	0	0	0	0	0
7952 Garage Floor & Drain	19,346	14,648	0	0	0	0	0	0
7953 Fire Alarm Update	0	0	0	0	0	0	0	0
7954 Remodel Jail T-Block	0	0	0	0	0	0	0	0
7955 Relocate Corrections Security Room	0	0	0	0	0	0	0	0
7956 Upgrade Jail Security Cameras	14,721	0	0	0	0	0	0	0
7957 Remodel 1st Floor Support Staff	0	0	0	0	0	0	0	0
7958 Caulk Concrete Panels	0	0	0	0	0	0	0	0
7960 Jail Door Upgrades	0	0	0	0	0	0	0	0
7961 Jail Shower Valve Replacement	60,469	0	0	0	0	0	0	0
7962 Water Heater Replacement	0	0	0	0	0	0	0	0
7963 Commo Center Air Conditioning	31,660	0	0	0	0	0	0	0
7964 Widen Sallyport Doorway	0	0	0	0	0	0	0	0
7965 Transfer Switch Replacement	0	0	0	0	0	0	0	0
7966 Carpet and Tile Replacement	0	0	0	0	0	0	0	0
7967 Electrical & Computer Cabling	0	0	0	0	0	0	0	0
7968 Remodel Old Evidence Room	0	0	0	0	0	0	0	0
7969 Relocate Armory	0	0	0	0	0	0	0	0
7970 Office Relocations	0	0	0	0	0	0	0	0
7971 Guard Corridor Control Upgrades	0	122,201	0	0	0	0	0	0
7972 Boiler Replacement / HVAC Upgrades	154,758	11,756	0	17,000	0	0	0	0
7973 Generator	0	64,234	0	0	0	0	0	0
7974 Fencing & Repairs	0	8,446	0	0	0	0	0	0
7975 Food Pantry Expansion	0	0	5,710	0	0	0	0	0
7976 Painting - Cell Bars	0	0	0	0	0	0	0	0
7990 Capital Contingency / Admin	0	15,000	0	8,000	0	0	0	0
<b>D. Total Expenditures</b>	<b>280,954</b>	<b>236,285</b>	<b>5,710</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. Ending Balance</b>	<b>171,936</b>	<b>241,495</b>	<b>237,785</b>	<b>212,785</b>	<b>213,785</b>	<b>214,785</b>	<b>215,785</b>	<b>216,785</b>

Adopted  
11-17-2010

DEKALB COUNTY GOVERNMENT  
FY 2011 BUDGET  
HIGHWAY EQUIPMENT REPLACEMENT

Equipment	Model Year	Years in Cycle	Requested FY 2011	Projected FY 2012	Projected FY 2013	Projected FY 2014	Projected FY 2015
1 Dump Truck	2000	12		191,200			
2 Dump Truck	2002	12			202,600		
3 Dump Truck	2004	12					214,000
4 Dump Truck	2005	12					
5 Dump Truck	2006	12					
6 Dump Truck	2007	12					
7 Dump Truck	2007	12					
8 Dump Truck	2008	12					
9 Dump Truck	2009	12					
10 Dump Truck	2009	12					
11 Dump Truck	2010	12					
12 Dump Truck (4x4)	1998	20		196,900			
13 Dump Truck (6x6)	2000	20				210,000	
14 Dump Truck (1 Ton)	1999	12		45,000			
15 Dump Truck (1 Ton)	2000	12			50,000		
16 Dump Truck (1 Ton)	2003	12					55,000
17 Dump Truck (1 Ton)	2005	12					
18 Dump Truck (1 Ton)	2008	12					
19 Shop Truck	2010	12					
20 Lift Truck	1997	12					
21 Pick Up Truck	2002	9	33,800				
22 Pick Up Truck	2004	9			36,200		
23 Pick Up Truck	2007	9				37,500	
24 Pick Up Truck	2007	9					39,000
25 Pick Up Truck	2007	9					
26 Pick Up Truck	2008	9					
27 Pick Up Truck	2009	9					
28 Pick Up Truck	2010	9					
29 Pick Up (Serv.Body)	2005	9		35,000			
30 Utility Truck	2001	8	41,200				
31 Utility Truck	2004	8			44,900		
32 Utility Truck	2007	8					47,700
33 Utility Truck	2009	8					
34 Trailer	2010	15					
35 Tractor	1996	12		37,800			
36 Tractor	2000	12				42,000	
37 Tractor	2002	12					
38 Tractor	2004	12					
39 Tractor	2006	12					
40 Tractor	2008	12					
41 Mower Deck (BW)	2006	5		13,600			
42 Mower Deck (BW)	2007	5			14,400		
43 Mower Deck (BW)	2008	5				15,200	
44 Mower Deck (BW)	2010	5					16,000
45 Mower Deck (6')	1997	10	9,000				
46 Mower Deck (6')	1999	10		10,400			
47 Mower Deck (6')	2000	10			11,000		
48 Motor Grader	1995	20					
49 Wheel Loader (4CY)	2005	10					210,000
50 Wheel Loader (4CY)	2010	10					
51 Excavator	2009	10					
52 Loader/Backhoe	2008	10					
53 Loader/Util. w/trailer	2002	8	50,700				
54 Loader/Util. w/trailer	2008	8					
55 Chip Spreader	1982	20					144,000
56 Shoulder Machine	1996	20					
57 Asphalt Distributor	1960	20				165,000	
58 Roller - Rubber Tired	1959	15		65,000			
59 Roller - Rubber Tired	1999	15					80,000
60 Roller - Steel w/trailer	1998	15			80,000		
61 Snowblower	1980	20					170,000
62 Pavement Router	2004	10					
63 Chipper	2007	5		37,800			
64 Compressor	1973	10			12,000		
65 Crack Filler	2004	5		46,500			
66 Lawn Tractor	1984	10					
67 Lawn Mower	2003	5	20,000				
68 Misc Tools & Equip			7,000	7,500	8,000	8,500	9,000
69 Total			161,700	686,700	459,100	478,200	984,700

**DEKALB COUNTY GOVERNMENT  
FY 2011 BUDGET  
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

Project Description	Project Cost	Funding Source	YEAR 1 Adopted FY 2011	YEAR 2 Proposed FY 2012	YEAR 3 Proposed FY 2013	YEAR 4 Proposed FY 2014	YEAR 5 Proposed FY 2015
<b>1 SOMONAUK RD</b>							
A. ROW I-88 - Perry (Shoulders)	225,000	Local		225,000			
B. R.O.W Rt 30 - Suydam	200,000	Local			200,000		
C. Rt 30 - Suydam - shoulders	420,000	Local				420,000	
D. Rt 30 - Suydam	900,000	Federal					
	225,000	Local					225,000
E. R.O.W.-North St - Bethany	200,000	Local				200,000	
F. - North St - Bethany	500,000	Local					500,000
G. I-88 - Perry - Shoulders	220,000	Local				200,000	
H. R.O.W. - Perry - Rt 30	200,000	Local					200,000
I. Perry - Rt 30	576,000	Federal					
	144,000	Local					144,000
<b>2 GLIDDEN RD</b>							
A. R.O.W. Base Line -Rt72	60,000	Local		60,000			
B. Rt 64 - Base Line - Shoulders	200,000	Local			200,000		
C. Base Line - Rt 72 - Shoulders	200,000	Local				200,000	
D. R.O.W. Rt 72 - Cherry Valley	100,000	Local				100,000	
E. Rt 72 - Cherry Valley	400,000	Local					400,000
F. Intersection @ Bethany Rd.	675,000	Federal					
	75,000	Local					75,000
G. Rich - Rt 64 - Shoulders	100,000	Local	100,000				
<b>3 KESLINGER RD</b>							
A. Br. over Kishwaukee R. Pipeline Project	0 500,000	Local Others	0				
<b>4 PLANK RD</b>							
A. R.O.W Relocation @ M.R.	10,000	Local				10,000	
B. Relocation @ M.R.	1,000,000	Local					550,000
C. Airport Rd Intersection	250,000	Local					
<b>5 COLTONVILLE ROAD</b>							
A. Br. over Kishwaukee River (FY2016 Major Bridge Program)	2,800,000 700,000	Federal Local					700,000
<b>6 MALTA RD</b>							
A. Old State - Rt.72	760,000	Local				760,000	
B. Br. over UPRR	2,000,000	Others					
	500,000	Local					
C. Fairview to Rt.38	500,000	Local					
<b>7 OLD STATE ROAD</b>							
A. Br. over Owens Creek	800,000	Local	800,000				
<b>8 SUYDAM ROAD</b>	1,100,000	Local					1,100,000
A. Rt. 23 to Rollo (80,000#)	300,000	T.A.R.P.					
B. Br. over Buck Branch	500,000	Local		500,000			
C. Br. over Indian Cr.	1,500,000	Local			1,500,000		
<b>9 E. COUNTY LINE ROAD</b>	2,400,000	Federal					
A. Br. over Union Ditch	62,000	Local	50,000	50,000			
Kane County Project	418,000	Others					
<b>10 FIVE POINTS ROAD</b>	1,600,000	Federal					
A. Br. over Kishwaukee R.	400,000	Local				400,000	
<b>11 PERRY ROAD</b>							
A. Bridge over Kish. Branch	300,000	Local					300,000
B. Rt 23 to Haumesser Rd	500,000	Federal	400,000				
		Local	120,000				

**DEKALB COUNTY GOVERNMENT  
FY 2011 BUDGET  
FIVE YEAR TRANSPORTATION IMPROVEMENT PROGRAM**

Project Description	Project Cost	Funding Source	YEAR 1 Adopted FY 2011	YEAR 2 Proposed FY 2012	YEAR 3 Proposed FY 2013	YEAR 4 Proposed FY 2014	YEAR 5 Proposed FY 2015
12 WATERMAN ROAD							
A. ROW Perry - Duffy Rd.	300,000	Local		300,000			
B. Perry - Duffy Rd.	1,400,000	Local			700,000	700,000	
13 AIRPORT RD							
A. Ext R.O.W Rt 64 - Plank Rd	375,000	Local				50,000	325,000
B. Rt 64 - Plank Rd.	1,650,000	Local					
C. Bridge on new alignment	240,000	Others					
Over Blue Heron Creek	60,000	Local				60,000	
D. Bridge over E. Br. Trib. Cr.	300,000	Local					300,000
E. Bridge Replacement	180,000	Others					
Over Union Ditch	20,000	Local				40,000	
14 GOELITZ RD	90,000	Others					
A. Culvert @ Rt 38	10,000	Local					20,000
15 BASE LINE RD	400,000	Others					
A. Bridge over Kishwaukee R.	100,000	Local		100,000			
16 GURLER RD							
A. Bridge Replacement	504,900	Others					
Over Kishwaukee River	56,100	Local	56,100				
B. Culvert Replacement	180,000	Others					
Over Drainage Ditch	20,000	Local					40,000
C. Culvert Replacement	275,000	Others					
Over Branch of Killbuck Cr.	25,000	Local					50,000
17 CREGO ROAD	400,000	Others					
A. Culvert @ Rt 30	0	Local		0			
18 ROLLO ROAD							
A. Bridge Replacement	300,000	Local			300,000		
19 WEST COUNTY LINE ROAD							
A. Bridge Replacement	300,000	Local				300,000	
20 Total Projects	31,706,000	All	1,526,100	1,235,000	2,900,000	3,440,000	4,929,000



**DEKALB COUNTY PUBLIC BUILDING COMMISSION  
BOND PAYMENT SCHEDULE --- 2005 BOND ISSUE**

		Lease Payment Year 2008	Lease Payment Year 2009	Lease Payment Year 2010	Lease Payment Year 2011	Lease Payment Year 2012	Lease Payment Year 2013	Lease Payment Year 2014	Lease Payment Year 2015	Lease Payment Year 2016
<b>Lease Year Expenses (Nov - Oct)</b>										
<b>A</b>	<b>Lease Year - Revenue</b>									
	Nov 1 - Lease Payment	977,385	973,060	972,218	973,513	972,513	970,313	971,813	967,013	969,656
<b>B</b>	<b>Lease Year - Expense</b>									
	Dec 1 - Principal	685,000	705,000	730,000	760,000	790,000	820,000	855,000	885,000	925,000
	Dec 1 - Interest	139,686	127,699	115,361	101,856	86,656	70,856	54,456	37,356	19,656
	Dec 1 - Admin Cost	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	Sub-Total December 1st Expense	849,686	857,699	870,361	886,856	901,656	915,856	934,456	947,356	969,656
<b>C</b>	<b>Year After Lease Yr - Expense</b>									
	June 1 - Interest	127,699	115,361	101,856	86,656	70,856	54,456	37,356	19,656	0
<b>D</b>	<b>Total Expense</b>	977,385	973,060	972,217	973,512	972,512	970,312	971,812	967,012	969,656
<b>E</b>	<b>Difference Revenue v Expense</b>	0	0	1	1	1	1	1	1	0
<b>F</b>	<b>Fiscal Year Expenses (Jan - Dec)</b>	2008	2009	2010	2011	2012	2013	2014	2015	2016
	Bonds	685,000	705,000	730,000	760,000	790,000	820,000	855,000	885,000	925,000
	Interest	279,372	255,398	230,722	203,712	173,312	141,712	108,912	74,712	39,312
	Admin Expense	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
	<b>Total Fiscal Year Expense</b>	989,372	985,398	985,722	988,712	988,312	986,712	988,912	984,712	989,312
<b>G</b>	<b>Fiscal Year Expense Allocation</b>									
	Nursing Home Bonds	75%	513,750	528,750	547,500	570,000	592,500	615,000	641,250	693,750
	Nursing Home Interest	75%	209,529	191,549	173,042	152,784	129,984	106,284	81,684	29,484
	Nursing Home Admin Expense	75%	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750
	<b>Total Expense for Nursing Home Bonds</b>		742,029	739,049	739,292	741,534	741,234	740,034	741,684	741,984
	Public Health Bonds	25%	171,250	176,250	182,500	190,000	197,500	205,000	213,750	231,250
	Public Health Interest	25%	69,843	63,850	57,681	50,928	43,328	35,428	27,228	9,828
	Public Health Admin Expense	25%	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250
	<b>Total Expense for Public Health Bonds</b>		247,343	246,350	246,431	247,178	247,078	246,678	247,228	247,328
	<b>Total Fiscal Year Expense</b>		989,372	985,399	985,723	988,712	988,312	986,712	988,912	989,312
<b>H</b>	<b>Difference Revenue v Expense</b>	0	(1)	(1)	0	0	0	0	0	0



**DEKALB COUNTY GOVERNMENT**

**FY 2011 BUDGET**

**LOAN FROM NURSING HOME IN 2004  
Proceeds to Pay City of DeKalb Tollway Debt**

<b>Year</b>	<b>Due Date</b>	<b>Interest Rate</b>	<b>Interest Charge</b>	<b>Principal</b>	<b>Payment</b>	<b>Balance</b>
0	07-01-2004					2,300,000
1	07-01-2005	4.00%	92,000	193,000	285,000	2,107,000
2	07-01-2006	4.00%	84,280	200,720	285,000	1,906,280
3	07-01-2007	4.00%	76,251	208,749	285,000	1,697,531
4	07-01-2008	4.00%	67,901	217,099	285,000	1,480,432
5	07-01-2009	4.00%	59,217	225,783	285,000	1,254,649
6	07-01-2010	4.00%	50,186	234,814	285,000	1,019,835
7	07-01-2011	4.00%	40,793	244,207	285,000	775,628
8	07-01-2012	4.00%	31,025	253,975	285,000	521,653
9	07-01-2013	4.00%	20,866	264,134	285,000	257,519
10	07-01-2014	4.00%	10,301	257,519	267,820	0
			532,820	2,300,000	2,832,820	

Loan is repaid from County's 50% share of the City of DeKalb's 0.5 cent sales tax increase implemented on 01-01-2004 for retail sales on the site of the former County Farm and County Home on Sycamore Road in DeKalb.

**DEKALB COUNTY GOVERNMENT**

**- FY 2011 BUDGET -**

**2010 A&B BOND ISSUE**

**\$16,000,000**

Fiscal Year	Interest June 1	Interest Dec 31	Principal Dec 31	Total Debt Payment	Federal Gov't Interest Rebate	Net Debt Payment
2010	0	0	0	0	0	0
2011	426,405	318,477	440,000	1,184,882	296,974	887,908
2012	316,453	316,453	510,000	1,142,906	252,528	890,378
2013	313,495	313,495	520,000	1,146,990	250,458	896,532
2014	309,309	309,309	545,000	1,163,618	247,527	916,091
2015	303,832	303,832	580,000	1,187,664	243,693	943,971
2016	297,133	297,133	615,000	1,209,266	239,004	970,262
2017	289,353	289,353	655,000	1,233,706	233,558	1,000,148
2018	279,757	279,757	700,000	1,259,514	226,841	1,032,673
2019	268,417	268,417	745,000	1,281,834	218,903	1,062,931
2020	255,231	255,231	790,000	1,300,462	209,673	1,090,789
2021	240,260	240,260	845,000	1,325,520	199,193	1,126,327
2022	223,402	223,402	900,000	1,346,804	187,393	1,159,411
2023	204,547	204,547	960,000	1,369,094	174,194	1,194,900
2024	183,475	183,475	1,020,000	1,386,950	159,444	1,227,506
2025	160,066	160,066	1,090,000	1,410,132	143,058	1,267,074
2026	133,416	133,416	1,160,000	1,426,832	120,074	1,306,758
2027	103,894	103,894	1,230,000	1,437,788	93,504	1,344,284
2028	71,975	71,975	1,310,000	1,453,950	64,778	1,389,172
2029	37,326	37,326	1,385,000	1,459,652	33,593	1,426,059
2,030	0	0	0	0	0	0
	4,417,746	4,309,818	16,000,000	24,727,564	3,594,390	21,133,174

1. Bond pricing was done on 09-22-2010 and the bond sale closed as of 10-14-2010.
2. The County received a rating of Aa1 from Moody's for this sale.
3. The Gross All-In True Interest Cost was 4.64% for Bond Series A & B combined.
4. The Net All-In True Interest Cost was 2.81% for Bond Series A & B combined.
5. Bonds are callable as of 12-15-2020 for Bonds due December 15, 2021 thru 2029.
6. Proceeds from Bond Issue are for bond issuance costs, expansion of the Courthouse, and expansion of the Jail.

**DEKALB COUNTY GOVERNMENT**

**- FY 2011 BUDGET -**

**2010A BUILD AMERICA BOND ISSUE**

**\$10,030,000**

Fiscal Year	Interest June 1	Interest Dec 31	Principal Dec 31	Total Debt Payment	35% Federal Gov't Interest Rebate	Net Debt Payment
2010	0	0	0	0	0	0
2011	218,805	163,423	440,000	822,228	133,780	688,448
2012	161,399	161,399	510,000	832,798	112,979	719,819
2013	158,441	158,441	520,000	836,882	110,909	725,973
2014	154,255	154,255	545,000	853,510	107,978	745,532
2015	148,778	148,778	580,000	877,556	104,144	773,412
2016	142,079	142,079	615,000	899,158	99,455	799,703
2017	134,299	134,299	655,000	923,598	94,009	829,589
2018	124,703	124,703	700,000	949,406	87,292	862,114
2019	113,363	113,363	745,000	971,726	79,354	892,372
2020	100,177	100,177	790,000	990,354	70,124	920,230
2021	85,206	85,206	845,000	1,015,412	59,644	955,768
2022	68,348	68,348	900,000	1,036,696	47,844	988,852
2023	49,493	49,493	960,000	1,058,986	34,645	1,024,341
2024	28,421	28,421	1,020,000	1,076,842	19,895	1,056,947
2025	5,012	5,012	205,000	215,024	3,509	211,515
2026		0		0		0
	1,692,779	1,637,397	10,030,000	13,360,176	1,165,561	12,194,615

1. Bond pricing was done on 09-22-2010 and the bond sale closed as of 10-14-2010.
2. The County received a rating of Aa1 from Moody's for this sale.
3. The Gross All-In True Interest Cost was 4.64% for Bond Series A & B combined.
4. The Net All-In True Interest Cost was 2.81% for Bond Series A & B combined.
5. Bonds are callable as of 12-15-2020 for Bonds due December 15, 2021 thru 2025.
6. Proceeds from Bond Series A are for bond issuance costs, expansion of the Courthouse, and expansion of the Jail.

**DEKALB COUNTY GOVERNMENT**  
**- FY 2011 BUDGET -**  
**2010B RECOVERY ZONE BOND ISSUE**  
**\$5,970,000**

Fiscal Year	Interest June 1	Interest Dec 31	Principal Dec 31	Total Debt Payment	45% Federal Gov't Interest Rebate	Net Debt Payment
2010			0	0		
2011	207,600	155,054	0	362,654	163,194	199,460
2012	155,054	155,054	0	310,108	139,549	170,559
2013	155,054	155,054	0	310,108	139,549	170,559
2014	155,054	155,054	0	310,108	139,549	170,559
2015	155,054	155,054	0	310,108	139,549	170,559
2016	155,054	155,054	0	310,108	139,549	170,559
2017	155,054	155,054	0	310,108	139,549	170,559
2018	155,054	155,054	0	310,108	139,549	170,559
2019	155,054	155,054	0	310,108	139,549	170,559
2020	155,054	155,054	0	310,108	139,549	170,559
2021	155,054	155,054	0	310,108	139,549	170,559
2022	155,054	155,054	0	310,108	139,549	170,559
2023	155,054	155,054	0	310,108	139,549	170,559
2024	155,054	155,054	0	310,108	139,549	170,559
2025	155,054	155,054	885,000	1,195,108	139,549	1,055,559
2026	133,416	133,416	1,160,000	1,426,832	120,074	1,306,758
2027	103,894	103,894	1,230,000	1,437,788	93,504	1,344,284
2028	71,975	71,975	1,310,000	1,453,950	64,778	1,389,172
2029	37,326	37,326	1,385,000	1,459,652	33,593	1,426,059
2030	0	0		0		0
	----- 2,724,967	----- 2,672,421	----- 5,970,000	----- 11,367,388	----- 2,428,829	----- 8,938,559
	=====	=====	=====	=====	=====	=====

1. Bond pricing was done on 09-22-2010 and the bond sale closed as of 10-14-2010.
2. The County received a rating of Aa1 from Moody's for this sale.
3. The Gross All-In True Interest Cost was 4.64% for Bond Series A & B combined.
4. The Net All-In True Interest Cost was 2.81% for Bond Series A & B combined.
5. Bonds are callable as of 12-15-2020 for Bonds due December 15, 2025 thru 2029.
6. Proceeds from Bond Series B are for bond issuance costs and expansion of the Courthouse.

**DEKALB COUNTY GOVERNMENT**

**FY 2011 BUDGET**

**SALES TAX REVENUE FROM COUNTY FARM PROPERTY  
(EAST SIDE OF SYCAMORE ROAD)**

Years	Audited Fiscal Year	Projection of County Revenue in 1995	Actual County Revenue	Revenue without Sharing Agreement	Net Gain from Sharing Agreement	Status
0	1993	0	0	0	0	Actual
1	1994	0	0	0	0	Actual
2	1995	45,000	0	0	0	Actual
3	1996	210,938	136,864	34,216	102,648	Actual
4	1997	531,836	391,387	78,277	313,110	Actual
5	1998	545,132	846,822	169,364	677,458	Actual
6	1999	558,760	872,048	183,448	688,600	Actual
7	2000	572,729	1,003,020	190,664	812,356	Actual
8	2001	587,047	1,034,884	197,014	837,870	Actual
9	2002	601,724	1,066,585	208,932	857,653	Actual
10	2003	616,767	1,076,590	213,883	862,707	Actual
11	2004	632,186	1,274,589	242,187	1,032,402	Actual
12	2005	647,990	1,706,444	290,184	1,416,260	Actual
13	2006	664,190	1,788,263	356,259	1,432,004	Actual
14	2007	680,795	1,870,087	319,104	1,550,983	Actual
15	2008	697,815	1,815,323	320,933	1,494,390	Actual
16	2009	715,260	1,147,543	313,647	833,896	Actual
17	2010	733,142				
18	2011	751,471				
19	2012	770,258				
20	2013	789,514				
21	2014	809,252				
22	2015	829,483				
23	2016	850,220				
24	2017	871,476				
25	2018	893,263				
26	2019	915,595				
27	2020	938,485				
28	2021	961,947				
29	2022	985,996				
30	2023	1,010,646				
31	2024	1,035,912				
32	2025	1,061,810				
33	2026	1,088,355				
34	2027	1,115,564				
35	2028	1,143,453				
36	2029	1,172,039				
37	2030	1,201,340				
38	2031	1,231,374				
39	2032	1,262,158				
40	2033	1,293,712				
	<b>Totals</b>	<b>32,024,634</b>	<b>16,030,449</b>	<b>3,118,112</b>	<b>12,912,337</b>	

Shared Revenue based on 40 year agreement with City of DeKalb dated 10-20-1993.

**DEKALB COUNTY GOVERNMENT**

**FY 2011 BUDGET**

**SPECIAL TAX REVENUE FROM COUNTY HOME PROPERTY  
(WEST SIDE OF SYCAMORE ROAD)**

Years	Fiscal Year	Land Lease Revenue	Local Sales Tax Revenue	Total Revenue To Share	County's Share of Revenues	City of DeKalb Expenses	County's Net Income	County's Debt Payment
0	1997	0	0	0	0	0	0	0
0	1998	0	0	0	0	0	0	901,781
0	1999	(78,950)	0	(78,950)	(39,475)	0	(39,475)	1,024,427
1	2000	52,500	0	52,500	52,500	0	52,500	1,018,883
2A	2001	13,125	0	13,125	13,125	0	13,125	0
2B	2001	8,750	2,690	11,440	5,720	2,083	3,637	1,017,508
3	2002	105,000	205,164	310,164	155,082	25,000	130,082	1,019,943
4	2003	105,000	246,854	351,854	175,927	25,000	150,927	1,016,183
5	2004	105,000	296,817	401,817	200,909	25,000	175,909	1,016,343
6	2005	105,000	356,006	461,006	230,503	25,000	205,503	1,020,183
7	2006	105,000	456,966	561,966	280,983	25,417	255,566	1,017,703
8	2007	105,000	460,961	565,961	282,981	30,000	252,981	976,518
9	2008	105,000	450,484	555,484	277,742	30,000	247,742	977,385
10	2009	105,000	500,557	605,557	302,779	30,000	272,779	973,060
11	2010	105,000				30,000		972,217
12	2011	105,000				30,417		973,512
13	2012	105,000				35,000		972,512
14	2013	105,000				35,000		970,312
15	2014	105,000				35,000		971,812
16	2015	105,000				35,000		967,012
17	2016	105,000				35,416		969,656
18	2017	105,000				40,000		0
19	2018	105,000				40,000		0
20	2019	105,000				40,000		0
21	2020	115,500				40,000		0
22	2021	115,500	Agreement with DeKalb ends 10-31-2021			36,667		0
23	2022	115,500	0.25%	0	0.25%	0		0
<b>Totals</b>		<b>2,231,925</b>	<b>2,976,499</b>	<b>3,811,924</b>	<b>1,938,776</b>	<b>650,000</b>	<b>1,721,276</b>	<b>18,776,950</b>

- Based on 20 year Intergovernmental Agreement with the City of DeKalb approved by the County Board on June 16, 1999. The agreement activated on November 1, 2001 when the required 50,000 gross square feet was approved for occupancy.
- The County Board approved a lease agreement for the land for 50 years. The lease is recorded with the DeKalb County Recorder, Document #2001-003661, March 13, 2001.
- The County and City of DeKalb will evenly split the net income each year, from November 1, 2001 through October 31, 2021, or until total net income equals total Debt Service payments for the 1997 Health Facility Bond Issue, whichever comes first. Local Sales Tax was 2.0% prior to 01-01-2004 and 2.5% after 12-31-2003.
- The data applicable for the sharing of revenue appears for years 2B (11-01-2001) and after; it is reflective of the date the cash is received by the County, not date collected by the retail store.
- The 1999 Land Lease negative amount refers to non-TIF pre-development costs.

**DEKALB COUNTY GOVERNMENT  
FY 2011 BUDGET  
HISTORICAL PERSPECTIVE:  
ENDING FUND BALANCES**

<u>FUNDS</u>	<u>AUDITED FY 1985</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY2005</u>	<u>AUDITED FY 2009</u>
Aid to Bridges	530,657	492,041	516,937	1,012,419	1,399,584	1,355,206
Animal Control	8,268	17,174	21,233	30,980	0	0
Asset Replacement	0	0	0	0	564,000	2,090,818
Bond Proceeds (1995)	0	0	0	252,055	0	0
Building Fund	0	0	0	0	0	1,638,363
Child Support	0	27,891	7,343	72,133	23,511	11,734
Childrens Waiting Room	0	0	0	0	2,885	16,810
Cir.Clk Oper. + Admin.	0	0	0	0	0	27,458
Comm. Outreach Bldg.	0	0	0	0	0	(979,214)
Community Services	2,243	1,189	6,451	22,095	40,097	53,178
Comm Serv-Fin Aid	53,893	11,882	13,423	14,030	16,425	17,267
County Farm	0	0	1,752,760	1,158,228	920,696	810,639
County Motor Fuel	586,085	1,083,470	747,303	1,533,801	1,774,932	2,163,772
Court Automation	28,087	119,369	178,389	86,082	198,470	610,024
Court Security	0	0	72,734	303,150	177,823	612,637
Debt Service	0	0	0	1,285,528	775,877	0
Document Storage	0	0	270,498	561,098	119,845	241,774
Drug Court	0	0	0	0	0	293,359
Drug Prosecution	0	21,043	34	5,885	5,333	5,615
Engineering	77,239	13,452	103,704	105,483	236,903	228,358
Facilities Management	196,312	650,844	1,077,737	743,165	640,540	Gen. Fund
Fed Hwy Matching Tax	348,258	240,937	236,718	1,411,877	1,149,770	1,475,395
General Fund	1,156,125	2,348,266	3,300,401	4,186,063	6,117,185	10,031,576
GIS Development	0	0	284,611	460,647	579,518	508,576
Health	156,941	494,153	1,487,689	1,518,642	3,102,065	2,239,344
Highway	480,218	271,469	897,733	936,020	1,827,483	2,859,600
History Room	0	0	5,997	3,352	2,056	16,350
Land Acqisition	0	0	0	0	0	16,075
Law Library	31,595	(2,164)	1,389	57,501	115,197	198,665
Medical Insurance	0	150,712	696,136	(250,699)	275,566	979,974
Mental Health	327,998	401,347	693,505	1,296,734	1,689,122	2,113,575
Micrographics	10,976	253	77,927	45,141	191,774	310,120
Nursing Home	712,558	215,611	1,613,626	5,723,603	9,213,682	4,453,165
Opportunity Fund	0	0	0	0	2,127,911	3,331,353
PBC Lease	(10,934)	58,197	7,198	93,135	573,659	298,326
Probation Services	0	0	64,818	243,914	555,409	730,505
Retirement	621,516	475,006	686,533	1,293,130	2,457,141	1,661,721
Senior Services	0	0	0	212,414	282,016	391,258
Law Enforce Projects	0	0	0	0	72,119	216,558
Solid Waste Program	0	0	26,943	50,433	44,281	87,498
Special Projects	0	614,324	1,451,836	1,763,573	908,103	1,410,368
Tax Sale Automation	0	0	8,840	22,006	44,226	69,687
Tollway Access Loan	0	0	0	0	(1,940,637)	(707,307)
Tort & Liability	(59,175)	2,066,937	1,623,101	1,275,922	2,257,911	4,008,898
Veterans Assistance	0	0	0	0	0	222,426
Working Cash	0	200,000	200,000	200,000	200,000	200,000
<b>TOTAL</b>	<b>5,258,860</b>	<b>9,973,403</b>	<b>18,133,547</b>	<b>27,729,540</b>	<b>38,742,478</b>	<b>46,321,504</b>

**DEKALB COUNTY GOVERNMENT  
FY 2011 BUDGET  
HISTORICAL PERSPECTIVE:  
ENDING CASH BALANCES**

<u>FUNDS</u>	<u>AUDITED FY 1985</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2009</u>
Aid to Bridges	439,573	463,948	520,902	962,691	1,693,618	1,278,241
Animal Control	8,268	17,070	23,612	35,884	0	0
Asset Replacement	0	0	0	0	564,000	2,050,449
Bond Proceeds (1995)	0	0	0	248,203	0	0
Building Fund	0	0	0	0	0	1,668,387
Child Support	0	42,801	1,421	70,347	24,272	1,258
Childrens Waiting Room	0	0	0	0	1,535	14,649
Cir Clk Oper. + Admin.						25,201
Comm. Outreach Bldg.						369,630
Community Services	5,316	17,122	26,668	58,352	44,553	61,473
Comm Serv-Fin Aid	1,099	11,882	13,390	14,030	9,159	17,073
County Farm	0	0	1,851,195	1,150,734	917,148	810,639
County Motor Fuel	524,710	1,017,880	700,759	1,632,516	1,650,578	2,260,278
Court Automation	0	117,892	169,531	104,967	189,554	486,461
Court Security	0	0	65,745	292,130	168,129	582,991
Debt Service	0	0	0	1,285,528	552,126	0
Document Storage	0	25,242	261,445	555,914	113,756	228,428
Drug Court	0	0	0	0	0	281,822
Drug Prosecution	0	0	34	5,885	6,455	5,615
Engineering	15,921	38,888	43,296	26,946	173,727	232,328
Facilities Management	196,312	639,592	1,077,737	767,407	674,379	MVD to GEN
Fed Hwy Matching Tax	357,232	274,276	333,034	1,461,246	1,231,207	1,832,676
General Fund	1,005,829	1,940,535	3,063,122	3,486,782	4,944,345	8,752,674
GIS Development	0	0	290,572	476,480	580,103	611,228
Health	90,554	410,989	1,227,402	1,154,385	2,731,646	1,231,458
Highway	513,889	230,473	1,051,908	820,092	1,868,983	2,887,076
History Room	0	0	6,251	3,588	4,675	17,243
Land Acquisition	0	0	0	0	0	2,200
Law Library	31,249	3,462	3,476	57,286	116,839	251,106
Medical Insurance	8,209	348,645	718,905	109,717	528,566	901,140
Mental Health	337,626	401,962	696,888	1,309,487	1,690,219	2,186,338
Micrographics	16,148	13,390	90,441	47,550	194,110	291,486
Nursing Home	656,384	174,703	1,656,281	3,987,018	2,810,242	
Opportunity Fund	0	0	0	712,964	2,118,408	2,949,726
PBC Lease	16,185	58,197	7,198	93,135	573,659	266,119
Probation Services	0	0	63,373	241,439	569,902	733,357
Retirement	613,368	446,020	741,882	1,295,907	2,468,087	1,753,010
Senior Services	0	0	0	245,932	330,278	462,081
Law Enforcement Proj.	0	0	0	0	79,370	251,106
Solid Waste Program	0	0	26,941	55,520	45,312	67,428
Special Projects	0	962,615	1,471,903	1,861,845	951,139	1,442,266
Tax Sale Automation	0	0	8,840	22,006	44,226	69,687
Tollway Access Loan	0	0	0	0	166,363	453,447
Tort & Liability	21,094	2,011,221	1,623,101	1,331,081	2,618,656	4,498,431
Veteran's Assistance	0	0	0	0	0	255,556
Working Cash	200,000	200,000	200,000	200,000	200,000	200,000
<b>TOTAL</b>	<b>5,058,966</b>	<b>9,868,805</b>	<b>18,037,253</b>	<b>26,184,994</b>	<b>33,649,324</b>	<b>42,741,762</b>



**DEKALB COUNTY GOVERNMENT  
FY 2011 BUDGET  
HISTORICAL PERSPECTIVE:  
INTEREST EARNED**

<u>FUNDS</u>	<u>AUDITED FY 1985</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY 2000</u>	<u>AUDITED FY 2005</u>	<u>AUDITED FY 2009</u>
Aid to Bridges	0	35,269	12,146	38,356	26,802	13,541
Animal Control	509	629	499	613	0	0
Asset Replacement	0	0	0	0	0	37,957
Bond Proceeds (1995)	0	0	0	15,481	523	0
Building Fund	0	0	0	0	0	25,094
Cir. Clk. Admin & Operat.	0	0	0	0	0	1
Child Support	0	2,123	149	2,992	712	90
Childrens Waiting Room	0	0	0	0	0	233
Comm, Outreach Bldg.	0	0	0	0	0	8,502
Community Services	0	0	385	369	112	68
Comm Serv-Fin Aid	693	910	0	482	496	35
County Farm	0	0	104,127	70,862	19,013	16,204
County Motor Fuel	36,478	70,582	22,488	72,899	33,129	27,552
Court Automation	507	7,377	5,653	5,373	2,795	7,242
Court Security	0	0	0	2,363	0	10,044
Debt Service	0	0	0	0	0	0
Document Storage	0	0	5,863	23,408	1,987	930
Drug Court	0	0	0	0	0	4,710
Drug Prosecution	0	0	0	0	0	82
Engineering	0	1,248	1,088	784	2,343	2,088
Fed Hwy Matching Tax	0	19,245	8,433	74,767	22,153	21,871
General Fund	363,298	39,377	335,790	530,529	196,310	151,500
GIS Development	0	0	0	0	0	10,065
Health	0	26,825	48,966	43,233	59,039	20,541
Highway	22,774	20,146	42,310	49,459	40,147	32,092
History Room	0	0	0	0	0	360
Land Acquisition	0	0	0	0	0	2,200
Law Library	0	386	0	0	0	3,282
Medical Insurance	380	0	26,249	16,533	6,312	8,367
Mental Health	19,565	20,363	25,142	52,876	35,480	36,327
Micrographics	323	1,100	2,934	1,724	3,278	1,719
Nursing Home	28,078	22,894	33,816	270,644	270,835	124,352
Opportunity Fund	0	0	0	0	44,663	49,692
Probation Services	0	0	1,209	8,865	11,045	10,312
Retirement	0	26,296	12,846	45,453	57,323	41,531
Senior Services	0	0	0	8,003	4,838	3,529
Law Enforcement Proj.	0	0	0	0	0	3,772
Solid Waste Program	0	0	2	1,582	450	655
Special Projects	0	15,862	0	0	0	24,297
Tax Sale Automation	0	0	0	0	0	1,278
Tollway Access	0	0	0	0	0	8,203
Tort & Liability	0	131,021	80,750	63,909	63,650	71,638
Veterans Assistance	0	0	0	0	0	1,550
<b>TOTAL</b>	<b>472,605</b>	<b>441,653</b>	<b>770,845</b>	<b>1,401,559</b>	<b>903,435</b>	<b>781,956</b>

**DEKALB COUNTY GOVERNMENT  
FY 2011 BUDGET**

**HISTORICAL PERSPECTIVE:  
PROPERTY TAXES COLLECTED**

<u>FUNDS</u>	<u>AUDITED FY 1985</u>	<u>AUDITED FY 1990</u>	<u>AUDITED FY 1995</u>	<u>AUDITED FY2000</u>	<u>AUDITED FY2005</u>	<u>AUDITED FY 2009</u>
Aid to Bridges	245,569	57,893	225,173	593,155	660,126	984,099
Fed Hwy Matching Tax	245,569	284,589	447,402	593,155	767,405	787,235
General Fund	1,257,351	1,424,164	2,213,465	2,733,270	5,806,498	9,560,000
Health	114,243	131,360	0	275,228	356,070	495,100
Highway	491,671	568,569	894,805	1,186,319	1,534,810	2,180,119
Mental Health	462,310	603,305	929,390	1,281,224	1,680,305	2,177,934
Nursing Home	0	0	345,118	0	0	0
PBC Lease	1,387,997	1,379,857	988,259	1,289,520	1,804,327	648,374
Retirement	758,060	1,157,857	1,314,981	1,501,877	378	0
Senior Services	0	0	0	296,577	383,696	516,681
Tort & Liability	384,368	131,021	0	500,629	516,150	920,000
Veterans Assistance	0	0	0	0	0	633,540
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<b>TOTAL</b>	<b>5,347,138</b>	<b>5,738,615</b>	<b>7,358,593</b>	<b>10,250,954</b>	<b>13,509,765</b>	<b>18,269,542</b>
	=====	=====	=====	=====	=====	=====

**DEKALB COUNTY GOVERNMENT**

**FY 2011 BUDGET**

**HISTORICAL PERSPECTIVE: "TAX CAP" SUMMARY  
PROPERTY TAX EXTENSION LIMITATION LAW (PTELL)**

<u>TAX YEAR</u>	<u>COLLECTIBLE</u>	<u>A</u>		<u>EQUALIZED ASSESSED VALUE (EAV)</u>	<u>B</u>		<u>C</u>	<u>TOTAL PTELL LIMIT</u>
		<u>CONSUMER PRICE INDEX (CPI) ACTUAL</u>	<u>LIMIT</u>		<u>NEW PROPERTY ACTUAL VALUE</u>	<u>% INCREASE</u>		
1991	1992	6.1%	5.0%	688,582,560	16,577,645	2.6%	0.0%	7.6%
1992	1993	3.1%	3.1%	763,443,943	15,393,226	2.2%	0.0%	5.3%
1993	1994	2.9%	2.9%	831,026,613	18,029,137	2.4%	0.0%	5.3%
1994	1995	2.7%	2.7%	895,337,685	35,482,752	4.3%	0.0%	7.0%
1995	1996	2.7%	2.7%	954,991,517	27,494,684	3.1%	0.0%	5.8%
1996	1997	2.5%	2.5%	1,010,532,207	25,346,268	2.7%	0.0%	5.2%
1997	1998	3.3%	3.3%	1,069,488,971	28,359,782	2.8%	3.8%	9.9%
1998	1999	1.7%	1.7%	1,133,173,030	30,339,808	2.8%	0.0%	4.5%
1999	2000	1.6%	1.6%	1,186,265,246	34,614,123	3.1%	0.0%	4.7%
2000	2001	2.7%	2.7%	1,249,858,572	42,738,580	3.6%	0.0%	6.3%
2001	2002	3.4%	3.4%	1,313,044,036	34,358,084	2.7%	0.0%	6.1%
2002	2003	1.6%	1.6%	1,375,430,314	36,610,746	2.8%	0.0%	4.4%
2003	2004	2.4%	2.4%	1,463,872,794	42,008,431	3.1%	0.0%	5.5%
2004	2005	1.9%	1.9%	1,534,517,472	60,470,056	4.1%	0.0%	6.0%
2005	2006	3.3%	3.3%	1,699,140,609	90,587,859	5.9%	0.0%	9.2%
2006	2007	3.4%	3.4%	1,886,297,529	94,867,269	5.6%	3.6%	12.6%
2007	2008	2.5%	2.5%	2,085,383,221	74,595,640	4.0%	0.0%	6.5%
2008	2009	4.1%	4.1%	2,202,386,290	45,191,551	2.2%	0.0%	6.3%
2009	2010	0.1%	0.1%	2,230,373,366	27,472,895	1.2%	0.0%	1.3%
2010	2011	2.7%	2.7%	(4)	(4)	(4)	0.0%	(4)

**NOTES**

1. Law first became effective for the 1991 tax year, collectible 1992, and initially only applied to Dupage, Kane, Lake, McHenry and Will Counties.
2. The 2000 tax year is the first year the "tax cap" law is effective for DeKalb County, following April, 1999, referendum.
3. Increases in property tax extensions are limited to the sum of, (A) the lesser of 5% or the increase in the national Consumer Price Index (CPI) for the year preceeding the levy year, (B) percentage of new property over the prior year EAV, and (C) the limitation can be increased for a taxing body with voter approval or via a successful referendum approving a new or expanded tax levy. The CPI used is for all urban consumers for all items as published by the United States Department of Labor.
4. Tax EAV and New Property amounts for Tax Year 2010 will not be available until May 1, 2011.
5. For more information, see the Illinois State Statute, Section 35 ILCS 200/18.

DEKALB COUNTY GOVERNMENT

FY 2011 BUDGET

HISTORICAL PERSPECTIVE:  
CHANGES IN EQUALIZED ASSESSED VALUE AND DOLLARS LEVIED

BUDGET FISCAL YEAR	TAX RATE	TAXABLE EAV	% EAV CHANGE	PROPERTY TAX DOLLARS LEVIED	AMOUNT DOLLAR CHANGE	PERCENT DOLLAR CHANGE
1978	0.70300	393,533,527		2,766,541		
1979	0.74500	441,785,193	12.3%	3,291,300	524,759	19.0%
1980	0.71250	445,767,925	0.9%	3,176,096	-115,204	-3.5%
1981	0.68090	483,659,368	8.5%	3,293,237	117,141	3.7%
1982	0.76970	527,259,863	9.0%	4,058,319	765,082	23.2%
1983	0.79840	536,040,165	1.7%	4,279,745	221,426	5.5%
1984	0.85090	510,956,353	-4.7%	4,347,728	67,983	1.6%
1985	1.07710	499,211,496	-2.3%	5,377,007	1,029,279	23.7%
1986	1.10780	487,007,042	-2.4%	5,395,064	18,057	0.3%
1987	1.07510	495,692,099	1.8%	5,329,186	-65,878	-1.2%
1988	1.07610	511,772,339	3.2%	5,496,947	167,761	3.1%
1989	1.09000	533,276,705	4.2%	5,812,716	315,769	5.7%
1990	1.07150	569,179,545	6.7%	6,098,760	286,044	4.9%
1991	1.06350	635,111,601	11.6%	6,754,413	655,653	10.8%
1992	0.98230	688,582,560	8.4%	6,763,947	9,534	0.1%
1993	0.90550	763,443,943	10.9%	6,912,983	149,036	2.2%
1994	0.84220	831,026,613	8.9%	6,952,367	39,384	0.6%
1995	0.82270	895,337,685	7.7%	7,365,943	413,576	5.9%
1996	0.82210	954,991,517	6.7%	7,850,985	485,042	6.6%
1997	0.81710	1,010,532,207	5.8%	8,257,058	406,073	5.2%
1998	0.83540	1,069,488,971	5.8%	8,934,511	677,453	8.2%
1999	0.83430	1,133,173,030	6.0%	9,454,062	519,551	5.8%
2000	0.84970	1,186,265,246	4.7%	10,079,696	625,634	6.6%
2001	0.85310	1,249,858,572	5.4%	10,662,543	582,847	5.8%
2002	0.86716	1,313,044,436	5.1%	11,386,196	723,653	6.8%
2003	0.86685	1,375,430,314	4.8%	11,922,918	536,722	4.7%
2004	0.85734	1,463,872,794	6.4%	12,550,367	627,449	5.3%
2005	0.86786	1,534,517,472	4.8%	13,317,463	767,096	6.1%
2006	0.85466	1,699,140,609	10.7%	14,521,875	1,204,412	9.0%
2007	0.86677	1,886,297,529	11.0%	16,349,861	1,827,986	12.6%
2008	0.84486	2,085,383,221	10.6%	17,618,652	1,268,791	7.8%
2009	0.84948	2,202,386,290	5.6%	18,708,831	1,090,179	6.2%
2010	0.08537	2,230,373,366	1.2%	19,045,158	336,327	2.0%

DEKALB COUNTY, ILLINOIS  
 FY 2011 BUDGET  
 TAXABLE ASSESSED VALUE BY CATEGORY

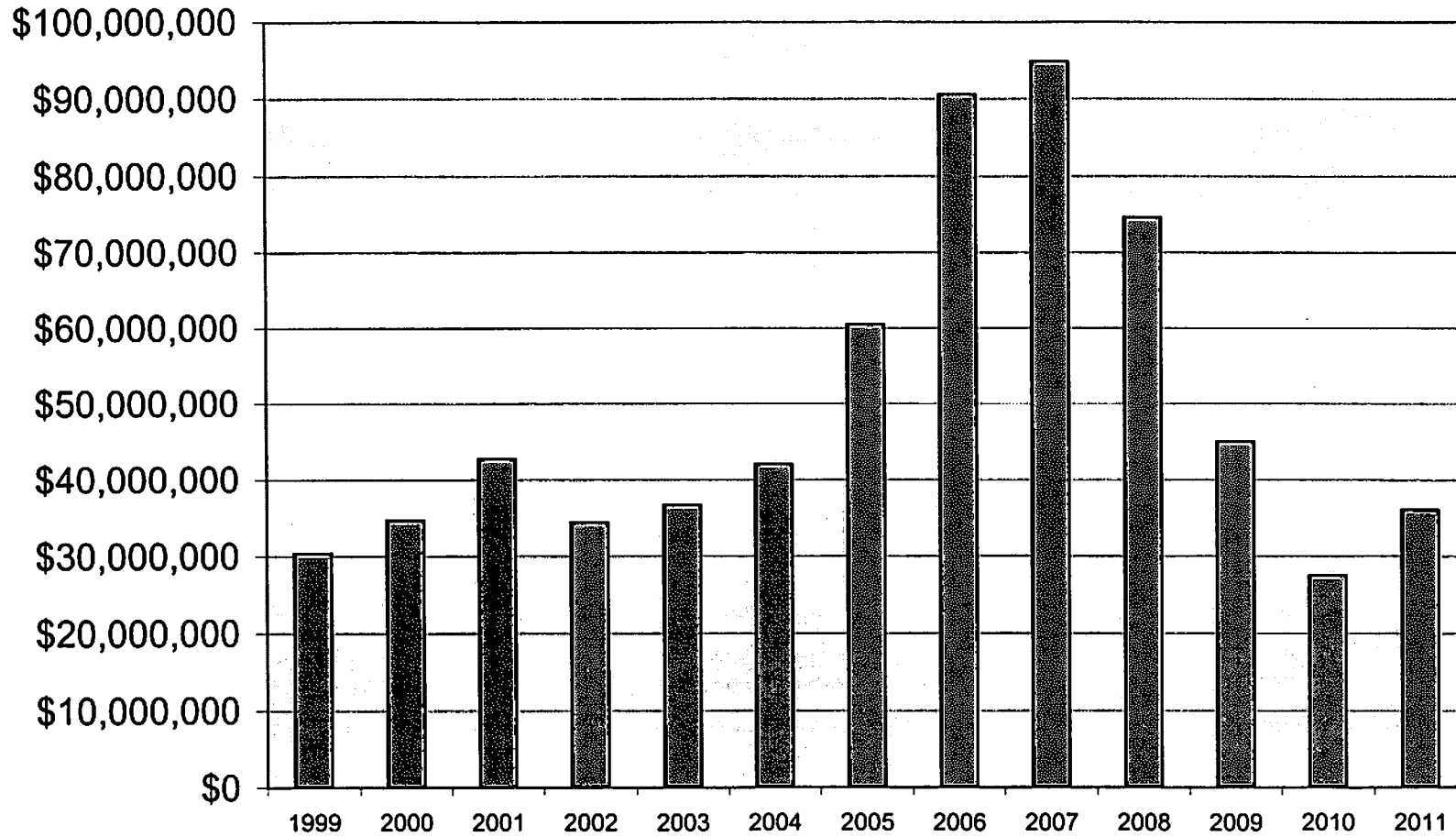
Assess Tax Year	Year Tax Paid	Total	Ag Land	Residential	Commercial	Industrial	Railroad
1984	1985	499,211,496	153,688,700	228,762,141	97,267,706	18,770,841	722,106
1987	1988	511,772,339	149,127,331	240,599,644	101,260,769	19,872,227	912,368
1990	1991	635,111,601	126,989,909	353,929,808	128,286,339	24,341,745	1,563,800
1993	1994	831,026,613	144,199,552	502,840,484	155,199,560	26,912,206	1,874,811
1996	1997	1,010,532,207	167,972,359	628,854,120	172,210,981	37,671,960	3,822,787
1999	2000	1,186,265,246	195,384,214	727,513,640	212,503,430	46,454,534	4,409,428
2000	2001	1,249,858,572	199,547,123	765,252,681	228,111,824	52,492,898	4,454,046
2001	2002	1,313,044,436	191,626,485	820,157,802	242,661,679	54,004,976	4,593,494
2002	2003	1,375,430,314	184,132,566	878,662,817	251,511,908	56,143,887	4,979,136
2003	2004	1,463,872,794	179,372,123	962,959,707	260,825,939	55,901,734	4,813,837
2004	2005	1,534,517,472	171,844,272	1,028,197,143	271,009,331	58,328,147	5,138,579
2005	2006	1,699,140,609	169,546,332	1,165,342,918	295,117,125	64,404,403	4,729,831
2006	2007	1,886,297,529	175,711,419	1,311,061,564	322,219,148	72,500,720	4,804,678
2007	2008	2,085,383,221	189,921,029	1,462,320,762	345,116,024	82,359,236	5,666,170
2008	2009	2,202,386,290	203,845,285	1,535,018,848	372,112,052	84,452,347	6,957,758
2009	2010	2,230,373,366	214,195,347	1,537,486,975	385,210,521	85,878,727	7,601,796

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1984	1985	100%	31%	46%	19%	4%	0%
1987	1988	100%	29%	47%	20%	4%	0%
1990	1991	100%	20%	56%	20%	4%	0%
1996	1997	100%	17%	62%	17%	4%	0%
1999	2000	100%	16%	61%	18%	4%	0%
2005	2006	100%	10%	69%	17%	4%	0%
2006	2007	100%	9%	70%	17%	4%	0%
2007	2008	100%	9%	70%	17%	4%	0%
2008	2009	100%	9%	70%	17%	4%	0%
2009	2010	100%	10%	69%	17%	4%	0%

A-34

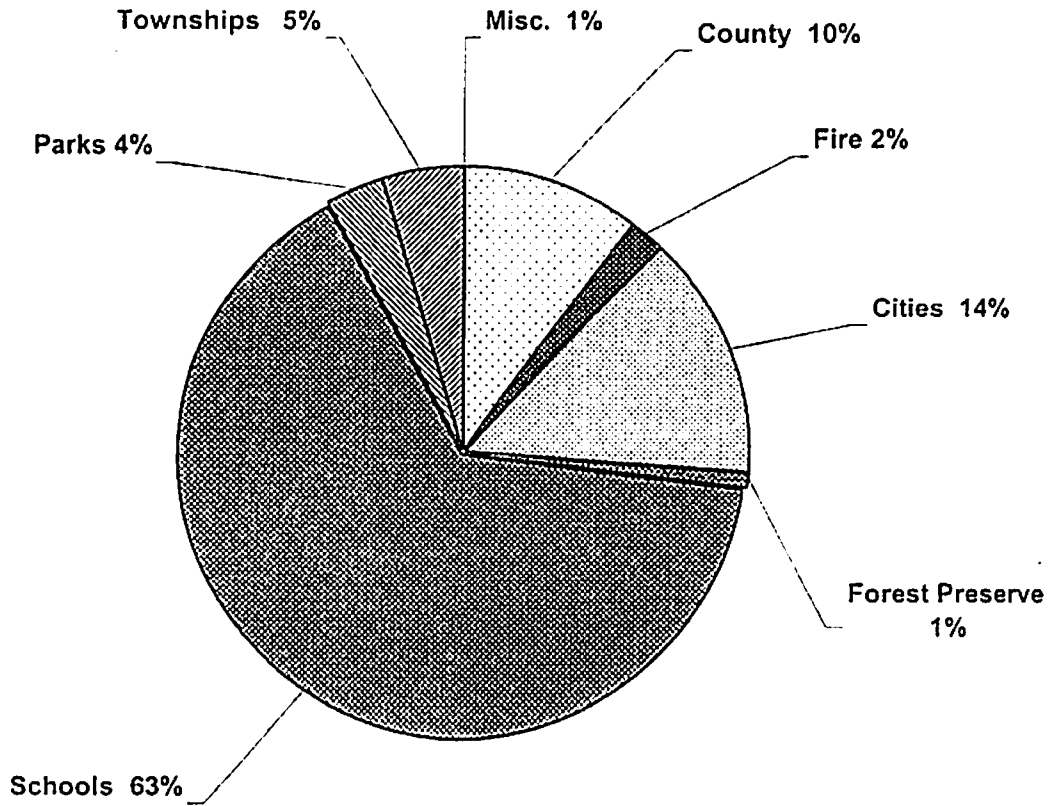
# DEKALB COUNTY, ILLINOIS NEW CONSTRUCTION ASSESSED VALUE



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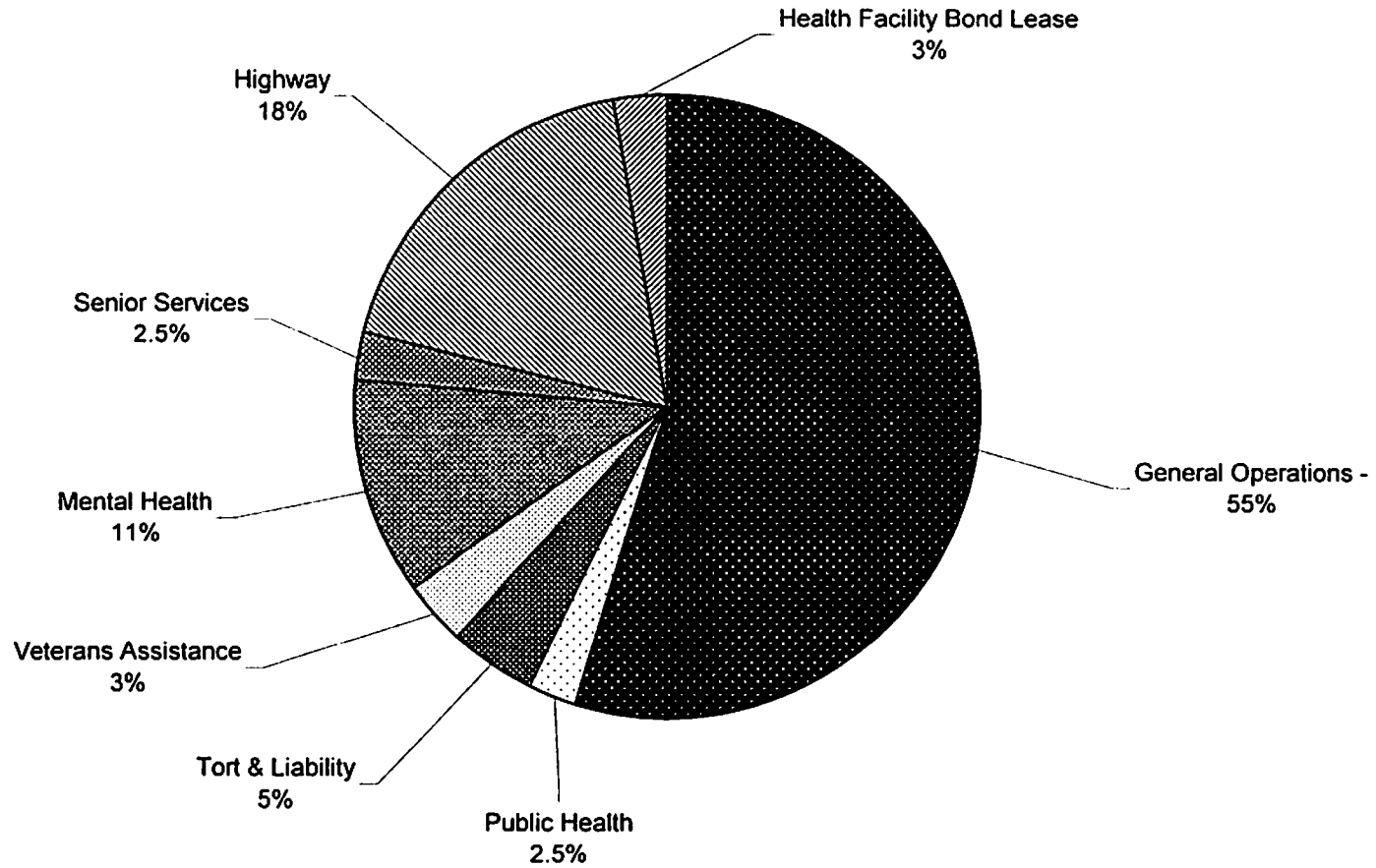
ACTUAL VALUE 1999-2010 PROJECTED VALUE FOR 2011

Allocation of Property Taxes in DeKalb County Based on the 2009 Tax Year Payable in 2010



▣ Misc. 1%	□ County 10%	▣ Fire 2%	▣ Cities 14%
▣ Forest Preserve 1%	▣ Schools 63%	▣ Parks 4%	▣ Townships 5%

**DeKalb County Property Tax Levy of \$19,348,000  
Based on 2010 Tax Year, Payable in 2011**



■ General Operations - \$10,593,000	□ Public Health - \$470,000	■ Tort & Liability \$874,000
□ Veterans Assistance \$635,000	■ Mental Health \$2,200,000	■ Senior Services \$494,000
■ Highway \$3,557,000	■ Health Facility Bond Lease \$525,000	



**DEKALB COUNTY GOVERNMENT**

**FY 2011 BUDGET**

**DEKALB COUNTY REFERENDUMS**

<u>Date</u>	<u>Ballot Question</u>	<u>Type</u>	<u>YES</u>	<u>%</u>	<u>NO</u>	<u>%</u>	<u>TOTAL</u>
06-14-1966	Nursing Home Addition (\$1.25M)	Binding	6,014	70%	2,570	30%	8,584
04-04-1967	Create Mental Health Board	Binding	3,878	56%	3,059	44%	6,937
01-14-1969	Nursing Home - 3rd Floor (\$0.8M)	Binding	3,382	59%	2,366	41%	5,748
03-21-1972	County Home Rule	Binding	4,161	32%	8,883	68%	13,044
11-02-1976	Eliminate Recorder of Deeds	Binding	18,013	79%	4,825	21%	22,838
11-02-1982	Reduce General Fund Rate 25%	Binding	9,217	49%	9,759	51%	18,976
11-07-1989	Surcharge for E-911 (84 cents)	Binding	5,981	75%	1,964	25%	7,945
04-02-1991	Nursing Home 10 Cent Tax Levy	Binding	4,472	57%	3,376	43%	7,848
11-05-1991	Eliminate County Auditor	Binding	4,349	52%	4,053	48%	8,402
11-03-1992	Property Tax Limitation (2%)	Advisory	20,317	70%	8,506	30%	28,823
11-02-1993	Extension Service 3% Tax Levy	Binding	3,030	30%	7,052	70%	10,082
11-05-1996	Nursing Home - Keep Ownership	Advisory	17,777	70%	7,744	30%	25,521
04-01-1997	Senior Services 2.5% Tax Levy	Binding	9,479	62%	5,726	38%	15,205
11-04-1997	Public Safety 0.5% Sales Tax - Tax Abate	Binding	3,879	47%	4,296	53%	8,175
11-03-1998	Public Safety 0.5% Sales Tax - Tax Abate	Binding	7,924	39%	12,379	61%	20,303
04-13-1999	Property Tax Extension Limitation	Binding	8,140	55%	6,532	45%	14,672
03-16-2004	Public Safety 0.5% Sales Tax - Jail	Binding	6,755	47%	7,491	53%	14,246
03-21-2006	Create 3 Cent Veteran's Tax Levy	Binding	7,373	63%	4,396	37%	11,769
03-21-2006	Increase Forest Prs Levy to 6 Cents for Land Acquisition (from 3.25 Cents)	Binding	6,163	52%	5,639	48%	11,802
11-07-2006	Public Safety 0.5% Sales Tax - Jail	Binding	10,656	43%	13,902	57%	24,558

**DEKALB COUNTY GOVERNMENT**  
**FY 2011 BUDGET**  
**~BUDGET MONITORING PERCENTAGES~**

Period Ending	Personal Services (6000-6999)		Commodities & Services (8000-9999)
	Payrolls	Percentages	
January 31	2.0	8.0%	0.0 - 8.3%
February 28	4.0	16.7%	8.3 - 16.7%
March 31	6.0	25.0%	16.7 - 25.0%
April 30	8.0	33.3%	25.0 - 33.3%
May 31	10.0	38.5%	33.3 - 41.7%
June 30	13.0	50.0%	41.7 - 50.0%
July 31	15.0	57.7%	50.0 - 58.3%
August 31	17.0	65.4%	58.3 - 66.7%
September 30	19.0	73.1%	66.7 - 75.0%
October 31	22.0	84.6%	75.0 - 83.3%
November 30	24.0	92.3%	83.3 - 91.7%
December 31	26.0	100.0%	91.7 - 100.0%
THIRTEENTH			100.0%

NOTE: The above represents targets that managers may use when monitoring department budgets. The percentages show the approximate percent of a budget which should not be exceeded at various points in time. The capital portion (accounts 7000-7999) for a department's budget is not shown, as those expenditures are more often a one-time expense at a given point during the year.

**DEKALB COUNTY GOVERNMENT  
FY 2011 BUDGET  
DEKALB COUNTY CONSTRUCTION PROJECTS**

<u>Date</u>	<u>Project Completed / Building Opened</u>
09-30-2010	Community Outreach Building - Storage Area
12-31-2009	Treasurer's Office Reconfigure Space -Major Remodel
10-31-2009	Assessor's Office - New Furniture
02-17-2009	Circuit Clerk Second Floor Remodel
01-13-2009	Community Outreach Building
01-01-2008	Court Services Conference Room made into Two Offices
10-01-2008	Legislative Server Room Expanded into Breakroom
10-31-2007	Moved Jail Control Room to 2nd Floor
08-31-2007	Remodeled 1st Floor Circuit Clerk Office
05-31-2007	Sheriff's Support Staff to Remodeled Evidence Room
01-10-2007	Dismantled Radio Tower-East of Public Safety Bldg.
11-10-2006	Coltonville-DeKalb County Historical Marker
09-15-2005	Sycamore Campus - Two Additional Parking Lots
06-29-2005	Rehab & Nursing Center - Nature Trail Completed
02-25-2005	Sheriff's Office - Detectives Situation Room
09-08-2003	Courthouse - Third Floor West Courtroom and Offices
04-25-2002	Legislative Center
03-01-2001	Transportation (Highway) Facility
10-18-2000	Demolition of Sycamore Road Nursing Home
06-22-2000	Sheriff's Office - Communication Center
04-30-2000	Health Facility Maintenance & Storage
03-09-2000	Rehab & Nursing Center
06-22-1999	Health Department & Multi-Purpose Room
02-03-1999	Home Health Care to Kish Hlth Systems Bldg
06-24-1998	Joiner History Room to Sycamore Library
05-29-1996	Purchased Highway Building - Waterman
11-21-1995	Purchased Miller Road Tower Site
11-01-1994	Conference Room East
11-01-1992	Sycamore Campus Garage
08-15-1992	Communication Tower at Public Safety Bldg
09-03-1991	Voluntary Action Center Kitchen
11-21-1990	Highway Salt Storage Building
06-26-1988	Voluntary Action Center Garage
07-18-1987	Joiner History Room Established
06-14-1987	Courthouse Restoration Dedication
04-15-1984	Administration Building Conversion
02-01-1980	Public Safety Building
10-01-1979	Ben Gordon Mental Health Center